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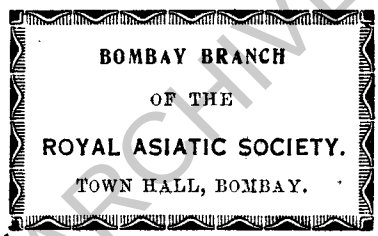

NATIONAL ARCHIVES OF INDIA

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THE FIFTH REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF COMMONS

ON THE

AFFAIRS OF THE EAST INDIA COMPANY.

Dated 28th July, 1812.

EDITED

BY

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VOL. II.
INTRODUCTION AND BENGAL APPENDICES.

31829 ac — T.T. x-43

CALCUTTA:
R. CAMBRAY & Co.,
LAW & ANTIQUARIAN BOOKSELLERS & PUBLISHERS,
9, HASTINGS STREET.

1917.

NATIONAL ARCHIVES OF INDIA

PUBLISHED BY T. D. KERR,
Trading in the name of
R. CAMBRAY & Co.,
Law Booksellers,
9, Hastings Street, Calcutta.

NATIONAL ARCHIVES OF INDIA

Printed by D. C. KERR,
At the Valmiki Press,
3, Halder Lane.
Bowbazar, Calcutta.

NOTE.

THE following additions have been made in the present Volume of this Reprint :—

1. The Editor's Introduction to the Bengal Appendices.
2. Minute by John Shore, 12th March, 1787.
3. Minute by John Shore, 2nd April, 1788.

The necessity of adding a large number of foot-notes, it is believed has been obviated, by the inclusion, in Vol. III of Wilkin's *Glossary* and a full Index.

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INTRODUCTION TO THE
Bengal Appendices to the Fifth Report.

JOHN SHORE, like Warren Hastings, was a member of an ancient family which had attached itself to the Royal cause during the Civil War, and in consequence lost its lands and wealth. The great grand father of the future Governor-General, John Shore, a physician of Derby, was rewarded, at the Restoration, by a knighthood and the gift of a miniature portrait of Charles II, "in recognition of the aid afforded by him in effecting his escape." The Knight's second wife was a daughter of a Derby merchant—John Chambers, and sister to a London merchant, Thomas Chambers.[1] John, the Knight's son, set out for London, and in course of time became "Ships' husband" or owner to the East India Company. In this way the connection of the Shore family with India commences. The three elder sons of the Ships' husband died young—the eldest, John, dying in India. The fourth son, Thomas held the lucrative situation of Supercargo to the East India Company, and by his second marriage to a daughter of Captain Shepherd, of the East India Company's Naval Service, became the father of two sons—John, the future Lord Teignmouth, and Thomas. The death of the Supercargo, we are told, was due to "a paralytic affection occasioned by his having partaken, at the Isle of Ascension, whilst on his voyage from China, of some turtle boiled in a copper vessel."

John Shore, the future Lord Teignmouth, was born in London, on the 5th October, 1751, "at a lodging in St. James' Street, temporarily occupied by his parents: their ordinary residence being Melton Place, near Romford in Essex, where he passed his infancy." From a school, first situated at Tottenham and latterly at Hertford, he was removed to Harrow, where he found himself placed between two boys whose names are known to fame—Nathaniel Halhed and Richard Brinsley Sheridan. A Mr. Pijou—a name perpeuated in the East India Company's China Service—had secured for the lad an appointment as Writer in the Company's Service; and sacrificing the captaincy of Harrow School to the exigencies of his future career, Shore passed to an academy at Hoxton, where book-keeping and merchants' accounts replaced the study of the classics. At "the obscure seminary of Hoxton," Shore was a contemporary with Lord Rawdon afterwards Marquis of Hastings. At the age of seventeen, Shore parted at Gravesend with the mother, whom he was not to see again in this world, and in 1769 "landed in Bengal in such ill health that his ship-master despaired of his recovery." His biographer writes:—

> "Calcutta had not yet become what it was destined to be, 'a city of palaces.' Mr. Shore found it—to borrow his own description, communicated many years after to his

---

Memoir of the Life and Correspondence of John Lord Teignmouth, by his son Lord Teignmouth, vol. i, chap. 1. This work is in every way disappointing. Thomas Chambers had one other daughter, Hannah Sophia, who married "Brownlow, eighth Earl of Exeter"

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son in India—consisting of houses, not two or three of which were furnished with venetian blinds or glass windows: solid shutters being generally used and rattans like thin canes: whilst little provision was made against the heat of the climate. The town was rendered unhealthy by the effluvia from open drains; and to conclude in his own words: 'I began life without connections and friends; and had scarcely a letter of recommendation or introduction. There was no church in Calcutta although Divine Service was performed in a room in the Old Fort on Sunday mornings only; and there was only one clergyman in Bengal."

"Mr. Shore, was appointed, soon after his arrival to the Secret Political Department, and continued in it during a year. Many volumes of its records are in his hand-writing. His annual salary amounted to 96 current rupees, exactly £12, according to the existing value of that money; whilst he paid 125 Arcot rupees, or nearly double that sum, for a miserable, close, and unwholesome dwelling."

During the early period of his residence in India, Shore felt the pinch which the regulations initiated by Lord Clive had placed on the trading facilities of the Company's civil servants, and in a letter to his mother in 1769, he goes so far as to speak of "Lord Clive of infamous memory:"[1] we are told, however, that in after life he spoke of Mr. Clive "in not unfavourable terms."[2]

In the year 1770, when the Comptrolling Councils were instituted, Shore was posted as Assistant to the Council at Murshidabad. His biographer writes: "In consequence of the indolence of the chief of his department, and the absence of the second on a special mission, he suddenly found himself, at the age of nineteen, elevated from the humble drudgery of a writer in a public office to the responsible situation of a Judge, invested with the civil and fiscal jurisdiction of a large district." This a very careless piece of writing. The Chief of the Council at Murshidabad till 24th December, 1770, was none other than Richard Becher, who so far from being "indolent," was perhaps one of the best masters under whom a young civilian at that time could have learned his work. The Murshidabad Comptrolling Council sat for the last time in September, 1772, and after that the revenue work of the district was carried on by the Resident and his assistants in correspondence with the Collectors. It is fatal to the claim made for Shore by his biographer that Shore's name is not to be found in the Index of the Proceedings of the Revenue Board of the whole Council for the years 1772-1774.

In 1772, after the abolition of the Comptrolling Council of Murshidabad, Shore we are told by the biographer, "was appointed First Assistant to the Resident of the Province of Rajeshahe." The post of Collector at Rajshahi was in fact held by Samuel Middleton in plurality with the posts of Resident at the Durbar (Murshidabad) and chief of Cossimbazar,[3] and the new appointment does not seem to have

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[1] *Memoir of the Life*, vol. i, p. 26. | [2] *Ibid.*, p. 28.

[3] The former Collector was C. W. Boughton Rous. *Press List, Bengal Secretariat Record Room*, vol. ii, p. 26.

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necessitated a change of residence for Shore. He writes from "Moidapore," a suburb of Murshidabad, on the 20th October, 1772:—

> "Every civil cause—that is to say, every dispute where the peace is not broken through—comes under my cognisance, and though you will judge this more properly the province of an able lawyer, yet a tolerable knowledge of the language, and the being somewhat conversant with the religious and political and judicial customs of the people (which are never infringed in our decisions), are sufficient qualifications for exercising this business."

In November, 1773, six Provincial Councils of Revenue[1] were instituted and Indian Amils were appointed to replace the Collectors. On the 20th December, 1774 when new appointments were made by the Supreme Council, the recommendations made by Warren Hastings received very scant attention, and John Shore was brought in by the hostile majority as Fifth Member of the Calcutta Council. It is worthy of note that at the same time the majority threw out the nomination of Henry Palmer as second at Murshidabad, and imported David Anderson as fifth.[2]

Shore thus owed his first considerable step in advancement to the party of Philip Francis. In November, 1778 he writes: "Mr. Francis is my friend; and will, I believe, give me proofs of it, whenever time shall put it in his power."[3] Capt. J. Price tells the story that Warren Hastings having a strong suspicion that Francis' minutes on revenue

---

[1]

1.	At the Presidency.	..	Philip Milner Dacres George Vansittart. Henry Cottrell. William Harwood. Edward Golding.	... *President.*
2.	,,	Dacca ...	Richard Barwell Charles Purling. W. M. Thackeray. John Shakespeare. William Hollond.	... *Chief.*
3.	,,	Murshidabad ...	Samuel Middleton Edward Baber. William Maxwell. William Hosea John Hogarth.	... *Chief.*
4.	,,	Patna ...	Thomas Lane George Hurst. Robert Palk. Simeon Droz. Ewan Law.	... *Chief.*
5.	,,	Burdwan ...	John Graham John Bathoe. Alexander Higginson. John Holme. Samuel Lewis.	... *Chief.*
6.	,,	Dinajpur ...	William Lambert Herbert Harris. George Robertson. Anthony B. Goodlad. Francis Gladwin.	... *Chief.*

[2] Forrest: *Selections from the Letters, Despatches, and other State Papers preserved in the Foreign Department of the Government of India: 1772-1785*, vol. ii, pp. 16-18.

[3] *Memoir of the Life*, etc., vol. i, p. 61.

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matters represented the pickings of Shore's brains, sent the young civilian away on a brief journey up country, and it was observed that during Shore's absence, Francis excused himself from attendance at Council on the score of ill health.[1] It is indeed most probable that Francis made full use of the assistance his protégé would be only too willing to render, but it is hardly likely that Francis was dependent on Shore for more than illustrative details and the occasional corrections of a kindly editor. It has so often been asserted that Shore is the real author of the revenue policy put forward by Philip Francis that it should be noted that the views of Shore, as they are revealed in after years, in many important points are contrary to those propagated in Francis' minutes. In 1789 Shore was opposed to the policy of declaring the settlement permanent: in February 1775, even before the commencement of the revenue controversy Francis had written: "The lands should be granted to the zemindars, talookdars, or even to the ryots, in many cases, either, in perpetuity or for life with fixed rents, and fixed fines upon the renewal of leases."[2] In 1789 Shore maintained the duty of government intervening to secure healthy relations between the landlords and tenants: Francis in 1776 argued that if zamindars and ryots were "left to themselves they will come to an agreement in which each party will find his advantage."[3]

In February 1781, a Supreme Committee of Revenue was appointed at the Presidency and the Provincial Councils abolished. Shore's biographer writes: "To the first post was appointed Mr. David Anderson,[4] a servant of the Company, distinguished for his integrity and abilities. But, anticipating the need of this gentleman's services on special missions, Mr. Hastings consulted him on filling the second place at the Board which would require qualifications not inferior to his own. Mr. Anderson at once recommended Mr. Shore, as, in his opinion, better fitted for the post than any other member of the service. The Governor-General expressed astonishment at the mention of the individual whom he regarded as one of his most zealous opponents; for Mr. Shore's financial reputation had induced Mr. Hastings to attribute to him a large share in the preparation of Mr. Francis' minutes. Mr. Anderson, intimately acquainted with the character of Mr. Hastings as well as of Mr. Shore, replied in the following terms: 'Appoint Mr. Shore; and in six weeks you and he will have formed a friendship.' The proposal was assented to. and the prediction fulfilled."[5]

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[1] See above, vol. i, Introduction, p. cccix. In a letter to his mother, dated 26th March, 1783, Shore refers to Price's statement, and does not repudiate "credit for compiling the Minutes of Council, written by Francis." *Memoir of the Life*, vol. i, pp. 86-87. On 15th February, 1789, he writes to one of Francis' most intimate disciples, G. G. Ducarel; "My ideas concur with those of Mr. Francis: but the length of time which has elapsed since the proposal of this plan require a modification of it. now necessary." *Ibid*, p. 116.

[2] Parkes and Merivale: *Memoirs of Sir Philip Francis, K. C. B.* (London 1867) vol. ii, p. 28.

[3] See above, vol. i, Introduction, p. ccciv. Cornwallis, on the other hand, reposes trust in a policy of *laissez aller, laissez faire*. F. D. Ascoli: *Early Revenue History of Bengal and the Fifth Report* (Oxford, 1917), p. 70. For the failure of the Permanent Settlement to protect the cultivators, see Hunter: *Bengal MSS. Records*, Introduction, chap. vi.

[4] Grier: *Letters of Warren Hastings to his Wife*, pp. 200-1.

[5] *Memoir of the Life*, vol. i, p. 70.

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With the character and constitution of the Committee of Revenue Shore was highly dissatisfied. "They may," he writes, "and must get through business; but to pretend to assert that they really execute it would be folly and falsehood." Of the diwan, Ganga Govind Singh, he writes:—

> "This man, in fact, in the Dewan or Executive offices, has all the revenues, paid at the Presidency, at his disposal; and can, if he has any abilities, bring all renters under contribution. It is of little advantage to restrain the committee themselves from bribery or corruption when their executive officer has the power of practising both, undetected. To display the arts employed by a native on such occasions would occupy a volume. He discovers the secret resources of the Zemindars and Renters, their enemies and competitors, and by the engines of hope and fear raised upon these foundations, he can work them to his purposes. The Committee with the best intentions, best abilities, and steadiest application, must, after all, be a tool in the hands of their Dewan."[1]

In writing to his mother, Shore in November, 1782, describes his situation; "At this instant I have a levee greater than that of any Prime Minister in Europe, and all the attendants are ready to flatter and deceive me. There are, Natives—two-thirds of the proprietors of the land in Bengal: and as the renters of it form the crowd, and attend my nod, I cannot stir, but twenty and sometimes five times that number of petitioners are presented to me."

On February 1st 1785, Warren Hastings made over the keys of the Fort to John Macpherson, and those of the Treasury to the Board: he, however, delayed signing the instrument of resignation till his ship, the *Berrington*, had reached Sandheads. David Anderson and Shore were among Hastings' fellow passengers. In the February of the following year Shore married Charlotte,[2] "the only daughter of a widow lady named Cornish, of the old and respectable Devonshire family of Floyer, whose husband had held the situation of Collector of the Customs at Teignmonth."

Sir John Macpherson, who succeeded to Warren Hastings, seems to have held only an acting appointment, for the Court elected Lord Macartney on the 10th March, 1785. Lord Macartney, who was actually in Calcutta when the news of his appointment arrived, announced to the Council that he was unable to accept the office. On reaching England, Macartney found that the great post of Governor-General was still open to him, but, it is recorded his pressure for an English peerage, caused offence, and Cornwallis was in consequence appointed instead of Macpherson. Shore writes:—

[1] *Memoir of the Life*, vol. i, p. 74. In his evidence at the trial of Warren Hastings, Shore said that his objection was to a diwan in general, and not to Ganga Govind Singh in particular, but he had a very bad opinion of Ram Chandra Singh, who, on the recommendation of Francis, succeeded Ganga Govind Singh. He held that no native was qualified for the post.

[2] Shore had, in November 1785, gone on a visit to his brother, but found his brother away from home. "He was received by a lady of great personal attractions, when a snow storm had detained him at the house. In February the lady of the snows became Mrs. John Shore." The biographer relates that the Floyers are representatives by the female line of Nicholas Wadham, founder of Wadham College, Oxford, and through John Wadham of "several kings of England and of France." The name Floyer would have been very familiar to Shore, as there was a Charles Floyer in the Comptrolling Committee of Revenue in 1771.

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"I can hardly write with temper, though I will endeavour to do it with impartiality. In private life, he is a good humoured, affable, and obliging man, with many qualities calculated to acquire esteem. Notwithstanding this, I do declare that I have not heard one person speak of his public conduct without contempt and indignation. In England, you only see one side of the medal: here we observe the reverse. We know what is done, what ought to have been done, and what is left undone. Never was there any administration so thoroughly despicable as his: a total want of energy, dignity, and commonsense distinguish it. Evasion was substituted for decision: caution and hesitation, instead of action: and if this has not already been understood in Europe, the inability of his colleagues to expose it, is the cause...Natives and Europeans universally exclaim that Lord Cornwallis's arrival is the salvation of the country.[1]

"Mr. Macpherson will, in my opinion, go home, and a successor must be appointed. I hope the Directors will consider the importance of the appointment, and send out a man of abilities, integrity, and application. The situation of affairs requires the first talents, and most approved honesty."[2]

II.

Whatever may be thought about Shore's condemnation of the Macpherson administration, it has to be admitted that during that period—Feb. 1785-Sept. 1786, some very striking changes, usually spoken of as reforms, had been effected in the organisation of the Revenue Department. On the 7th April, 1786, a scheme of reform was put forward which may be described as a scheme of healthy decentralisation. In 1781 when the Provincial Councils were abolished, Collectors had been appointed to the various districts, but very little confidence or real responsibility had been vested in them. The Committee, over-laden with routine duties, and at the mercy of their Bengali diwan, kept the formation of the settlement in its hands, while native diwans answerable to the Ray Rayan were added as a check—but more probably as a sedative—to the collectors.

On the 7th of April 1786 a more practicable division of the districts assigned to the collectors was introduced, and, with a view to reviving the ancient department of Kanungos, the office of Sherishtadar or Keeper of Records, was constituted. On the 12th of June, the Committee of Revenue was dissolved, and the Board of Revenue was created. In contrast with the Committee, the Board was vested with powers of sanction and control rather than direct local administration.

[1] The biographer states that Macpherson in 1781 inserted in a Minute on the records of the Supreme Council a plan of reform which had been submitted to him by Shore for confidential transmission to Hastings. *Memoir of the Life*, vol. i, p. 99. Hicky in one of his satirical "play-bills" introduced Macpherson as "Thane"—"appeared in a Highland dress thrumming on the bag pipe. He was overheard whispering to the Dictator (Hastings), 'Keep all secret, mon, and I'll help thee oot." He was created a baronet in 1786. Shore, on the other hand, was hit off by Toone, as "a good man, but as cold, as a grey-hound's nose."

[2] *Memoir of the Life*, vol. i, pp. 126-29.

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These changes are of so great importance that it is essential to quote in this place the passage of the letter (dated 22nd December, 1785) from the Court of Directors in accordance with which the changes were made:

Para. 30:

> "Various plans have been devised and carried into execution within these fifteen years for the collection of the revenue. It is no part of our intention at present to enter into a discussion of the merit or demerit of these various plans; but thus far we are clear that the frequent variations of system which have occurred have been attended with much inconvenience and great expense. It is therefore full time to adopt a settled plan, and for that purpose we direct that there be a Board of Revenue to reside in Calcutta, to consist of one of the junior Members of Council, without any addition to his present salary, and four others of the most intelligent of the senior servants of the Company.

Para. 31:

> To this Department is to belong (subject to the control of the Superior Council) the whole Administration, Settlement, Collection and Receipt of every branch of our Revenues, together with the control of the several officers concerned therein; but they are to have no power of issuing any money for any purposes whatever, except in consequence of orders or warrants from the Board of Council in whom this authority is to be exclusively vested."

The letter from which the preceding extract has been made, concludes with an intimation that the Court had in view "to arrange a final system" for transacting business with the zemindars and other landholders, and would transmit their sentiments in one of the early ships of this season,—an intimation which, as Sir William Hunter has pointed out, shows that "the idea of a permanent arrangement for the revenues was no product of any preconception of Lord Cornwallis in favour of the landlord system in England: and that it had taken shape before Lord Cornwallis arrived upon the scene."[1]

The person appointed to the office of Sheristadar was Mr. James Grant whose writings form so large a part of the present volume. Of his early career it is not at present possible to give any complete account, and there are no published lists of the Company's Civil Servants during this period to which reference can be made. He himself tells us that in "1178 [1772] the year after the famine I had the opportunity to know (being on the spot [Dacca] and employed partly though not then in the Company's service, in drawing out the settlement)."[2] His appointment as a writer is dated 13th May 1778, when his securities were Col. Hugh Grant of Wimpole Street and Major

[1] Hunter: *Bengal MSS. Records, 1782-1807*, vol. i, Introduction, p. 21.

[2] Below, p. 357. Our James Grant must not be confused with (1) either the James Grant whose doings at Murshidabad caused Hastings so much trouble. The latter J. Grant arrived in Calcutta in 1764, was promoted further in 1775 and left the country in 1777, or (2) the James Grant, who succeeded James Fowke in February 1786 as resident at Benares, and was in 1790 Collector at Bhagalpur.

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Lockhart Russell of Great Amand Street. He arrived at Calcutta in the Company's service on 14th July of the same year. On the 2nd July 1781 he was appointed Assistant to the Resident at Hyderabad, and in July 1782 succeeded Mr. Hollond as Resident at that place. On the 22nd April 1784 he resigned the post and was appointed Chief Sheristadar to the Board of Revenue on the 19th July, 1786.

James Grant is often referred to in Mr. Morris' *Life of Charles Grant*. It is clear from Charles Grant's letters that his cousin, "James Grant of Redcastle," in whatever employ he had even, went home to England in 1780.[1] In October, 1785, James visited Charles at Malda, when the latter writes:

> "The 25th they took leave of us, to proceed up the country. J. G. leaving with new and greater impressions of the superiority of his political genius and attainments, particularly in the knowledge of the revenue business of the Company's possessions on the Coast and here, on which subject he has written treatises which must set him before all that have yet treated of them, and probably open his way to great distinction at home, whither he proposes going the ensuing season; but he is the same man otherwise, filled with this world and regardless of another."[2]

In Grant's view the zamindar is merely a state official, the right of property in the soil being absolutely vested in the state. Mr. Ascoli, in his short but invaluable treatise,[3] has pointed out that the Committee of Revenue in 1786, "even after the passing of the Regulating Act of 1784, in a letter dated 30th March 1786, describe the status of the zamindar as a conditional office, and for that reason issued instructions to refrain from selling lands, which in our opinion belong to Government." There was then something like a *volte-face* performed by Grant in accepting the office of Sherishtadar, which, as Mr. Ascoli puts it,[4] had "the special object of reconstituting the kanungos' department and thus preparing the way for the great revival of the zamindars."

Had Grant possessed the lucid style of Shore, he would indeed have to be numbered with the great: but his utter inability to express himself intelligibly and to avoid inconsistencies renders his works almost unreadable. Even Shore, who would consult no less than five different texts of the *Ain-i-Akbari*, in order to make sure of a reference, found that Grant defeated his patience. It is true, however, that the inconsistencies afford presumptive evidence of the genuineness of Grant's materials, for a writer, who does not grind down his facts but leaves them in the rough, has the credit which is due from the general experience that in matters of the kind inconsistency has to be expected. It must be confessed that it is exasperating to have to hunt for subject

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[1] H. Morris: *The Life of Charles Grant* (London 1904), p. 37.

[2] *Ibid*, p. 83. James was the son of Grant of Shewglie, and on his father's death added "Redcastle" to his family estate. Mr. Morris records that James' proposal to Charles' daughter Maria was refused by the lady on religious grounds. James died near Esher, 22nd October 1808. *Ibid*, p. 312.

[3] Ascoli: op. cit., p. 42.

[4] Ascoli: op. cit., pp. 38-39.

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and object through one of Grant's lengthy sentences only to find that Grant is indulging in elephantine satire.[1]

Grant tells us that his figures are based on twenty volumes of Persian accounts "procured through the influence of a light and private purse." A Government which could permit records of so essential an importance to pass into private hands must be a Government which endeavours "to make both ends meet" by "burning the candle at both ends." To the Government of India, being a "government by record," the disappearance of records must be in a special measure a disaster. That at so momentous a time as that of the preparation for a Permanent Settlement, the essential materials should, for the time being only, be recovered "by a light and private purse" is something which even our most efficient statesmen might well ponder over.

III.

Lord Cornwallis arrived in Calcutta on the 12th September 1786, and with him came John Shore, destined to a seat in the Supreme Council. We are told that Shore, from fears of "the pernicious influence of an Indian climate, seconded by the too-successful entreaties of a fond and over-anxious mother, induced Mrs. Shore to remain in England. On the 12th of April, 1786, the *Swallow* Packet set sail from Portsmouth, with its distinguished travellers—Shore "envied John the Painter, whose body he saw hanging in chains at the place of embarkation and amid the mournful images which haunted his mind, was that of Clevland's[2] tomb, dark and dismal, ominous perhaps of his own not improbable doom." It was a gloom into which a study of the Company's records could fortunately intersperse some rays of light, while also Shore's melancholy, being of the late eighteenth century kind, could find relief in poetical effusion about the dove whose lot is

"to lament and mourn;
Whilst I with deeper anguish sigh,
In silence weep, and weeping die."

On the 21st January 1787, Shore was appointed a member of the Supreme Council, in succession to John Stables. On the 12th March he issued his first minute of importance in revenue matters—in regard to a plan, which was adopted, for making the district of each Collector more compact, the number being reduced from thirty-five to twenty-three.

From this point the papers contained in the present volume speak for themselves. It will be unnecessary to follow the remainder of Shore's career in this place, but a few facts may be briefly stated. The Bengal Appendix to the *Fifth Report* commences with Shore's minute of 18th June 1789 "respecting the Permanent Settlement of the Lands in the Bengal Provinces." The second minute, dated 18th September deals with the settlement of Bihar. Yet, on the 21st May, 1789 the following paragraph had appeared in the *Calcutta Gazette*:

[1] See above, vol. i, Introduction p. xxix.

[2] Clevland (there is only one 'e' in the name) was a connection of Shore's. His tomb in the South Park St. Cemetery is in the bright sunshine.

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> "We are happy to hear that the permanent assessment of the revenue is to take place in the Behar Province from the commencement of the ensuing Fussily year, beginning in September next. We are not at liberty to state at large the principles on which the arrangement, in this country called a settlement of the revenues, but in fact involving the most important proprietary rights of the subject, as well as the tax of Government, is to be formed; but we venture to observe that the main principles admit a positive right of property in the landholders, in opposition to a system which has been maintained by some that the Zemindars and Talookdars of these Provinces are public officers only, and that the Sovereign is the only real proprietor of the lands, which he leases out as landlord instead of levying a tax on them as ruler. The most important benefits may be expected from this decision. The proprietor, stimulated by self interest, will improve his state to the utmost of his ability, without apprehension of losing the fruits of his improvements from an increase in his payments to Government, and without fear of dispossession from the management of another being deemed more likely to augment the produce of his lands to the State."[1]

It may be asked why if in May 1789 a "permanent assessment" at least so far as Bihar was concerned had been determined upon, Shore was at the pains to compile his lengthy minutes. The answer is that Shore was writing to meet the eye of the Court of Directors, on the understanding that their approval would be necessary to render the settlement permanent. The regulations for the Decennial Settlement of Bihar issued on the 18th September, 1789, the date of Shore's second minute: those for Bengal issued on 10th February, 1790. It is, however, important to remember that the settlement had, prior to the issue of the formal regulations, been in course of development in certain districts during the preceding years, or as Sir William Hunter puts it, "the Decennial Settlement was introduced not *per saltum* throughout the Provinces as a whole, but on a review of the circumstances of each locality, and district by district."[2] With Shore's minutes before them, the Court of Directors, in September 1792, resolved that the Decennial Settlement should be declared permanent.

> "They did so," writes Sir William Hunter, "not from any 'aristocratical prejudices,' as Mill informs us, but on the broad economic grounds set forth by Lord Cornwallis. They regarded Bengal, Behar, and Orissa as a vast estate, of which one-third of the cultivable land lay waste. I say distinctly of the cultivable land.[3] They could not reclaim the land themselves. They did not believe that any inducement short of a permanent tenure and a fixed assessment would tempt private individuals to reclaim it. After long deliberation, they decided that it was good policy to surrender their claims to any future increase of revenue, whether from such reclamations or from other sources connected with the

[1] Seton-Karr: *Selections from the Calcutta Gazette*, vol. ii. pp. 217-18.

[2] Hunter: op. cit., p. 81.

[3] *Selection of Papers from the Records of the East India House*, (folio, 1820) vol. i, p. 49.

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land, in order to encourage the great work of extending and improving the cultivated area of Bengal. They thought that they would find themselves repaid by the general increase of revenue to be derived from the growth of the population and the material development of the country. They were convinced, to use their own striking words, that the magic touch of property would set a certain 'productive principle' in operation, which would abundantly recompense them in the future for the sacrifices then made. If ever there was a great question of administration decided upon what seemed at the time to be sound economic arguments, it was the Permanent Settlement of Bengal.

It would be unfair not to add, that the Court were also guided by considerations of a higher character than enter into ordinary business routine. They believed that the scheme of declaratory leases (*pattas*) would afford the same security to the cultivators which an unalterable land tax could give to the landholders. A fixed rent and a fixed land tax formed equally essential and integral features of their conception of a Permanent Settlement. Nor were they less hopeful of the aid which such a Settlement would render to the better Government of the Province. 'No conviction is stronger in our minds than that of all the generated evil of unsettled principles of administration, none has been more baneful than frequent variations in the assessment. It has reduced everything to temporary expedient, and destroyed all enlarged views of improvement. Impolitic as such a principle must be at all times, it is particularly so with respect to a dependent country, paying a large annual tribute, and deprived of many of its ancient supports. Such a country requires especially the aid of a productive principle of management...Long leases, with a view to the gradual establishment of a permanent system, though recommended upon the ground of safety, we must think would still continue in a certain degree the evils of the former practice; periodical corrections in the assessment would be, in effect, of the nature of a general increase, and would destroy the hope of a permanent system, with the confidence of exertion it is calculated to inspire."[1]

On the 24th December, 1789 it was announced that Mr. Shore had resigned the office of President of the Board, and the Hon. C. Stuart had been appointed in his stead. In 1790 he gave evidence of an important nature at the trial of Warren Hastings. In 1792 he was created a baronet. From 28th October 1793 to 12th March, 1798 he was Governor-General of India, and was created Baron Teignmouth in the last named year. After his final return to England he kept alive his Indian interests, serving on the Board of Control from 1807 to 1828. His *Life of Sir William Jones* was published in 1804. He died on the 14th February 1854, and it is characteristic both of the man and his family that in the inscription on the monument to his memory in

[1] Hunter: op. cit., pp. 82-84. The declaratory leases were one of the greatest delusions of the scheme.

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Marylebone Church, "President of the British and Foreign Bible Society" takes precedence of "Formerly Governor General of India."

IV.

The appendices to the *Fifth Report* are not only of supreme importance to the professional student of India Revenue but form a rich quarry of materials for students of Bengal history and geography. The conclusions derived by Grant from his records do not command confidence, and most students who have given time to the matter will concur with Mr. Ascoli in the view that "the weakest feature of Grant's case is his attempt to show that the assessment in the Mughal period was a practical figure capable of realization."[1] Apart, however, from the conclusions come to by Grant, it is to his treatises every student of Bengal and Bihar history must turn when he undertakes to recover the past history of any given district within those provinces.

V.

In the great revenue debate of 1775-76, Francis had approached the subject from the point of view of abstract political science, enforcing his views by quotations from Stewart, Smith, Montesquieu and the elder Mirabeau. During his stay in India, Francis seems to have taken little or no *direct* interest in the country and its inhabitants. On one occasion he made a journey as far as Krishnagar, where he visited the Rajah in his ruined palace; but usually Francis went no further afield than Hughli, Baraset, or Mr. Croftes' experimental gardens at Sukhsagar. The political outlook of Francis is that of the French School of Physiocrats[2]—the view that the laws which govern society are eternal and immutable truths, which, whether in India or in England, in Timbuctoo or Paris, it must be folly and ruin to endeavour to amend or to temper. Francis, imbued with an enthusiasm for cosmopolitan or international theories, was thus opposed to minute local inquiries, and inclined to pay but scant regard to opinions based *on Indian experience.*[3] *Relying on what we should at the present day describe as doctrinaire theories of social economy,* Francis had been

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[1] *Ascoli: op. cit., 47.* Mr. Ascoli says on p. 49 "the methods of settlement did not admit of individual intrigue." Lord Teignmouth's son writes: "The settlement of the Revenue afforded to the Company's servants much scope for corruption; and some had realised vast sums, by receiving bribes from the landlords, in return for under-rating their rents. In this single mission to Dacca, Mr. Shore might easily, as he stated, have added £100,000 to his fortune." *Memoir of the Life*, vol. i, p. 75. There is, however, no evidence available for the assertion "some had realized vast sums."

[2] Adam Smith's *Wealth of Nations* appeared in 1776, too late to have influenced Francis' views which were probably derived from French sources—Quesnay, Mirabeau, Turgot, &c.

[3] Francis in 1779 wrote: "Mr. Hastings is, literally and exclusively a man of parts. There is not a single principle, moral or political, either in his head or his heart. One natural effect of this character is that, when he means best he begins his building at the top, or with some room with an agreeable prospect, and never thinks of a foundation till the whole edifice falls to pieces for want of it. Another is, that he is uncommonly dexterous at extricating himself out of difficulties, which with a very moderate portion of common sense, and the tenth part of his microscopic sagacity, he might have averted. I am not sure that his vanity is not concerned in preferring the intricacy of a labyrinth to any plain road on which he must travel with the multitude. 'I detest general principles' is a common motto with him." Parkes and Merivale, op. cit., vol. ii, p. 81.

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as facile in dealing with historical facts as he had been scornful of provincial experience. He was never tired of repeating that the original Mughal assessment had been a light one, and that it had been levied on persons whom he identified with the zamindars. Mr. Vincent Smith, in his recently published work, *Akbar the Great Mogul*, rightly says that Akbar's revenue settlement was extremely severe. "Akbar asked for one-third, that is to say double the Indian and Persian proportion...Akbar did not recognise the existence of a landlord class. He left the actual cultivator as much of the crops as was considered necessary for tolerable existence, and took the rest for the state."[1]

Shore, as a young man, may have been very deeply impressed by the polite learning of the nimble-witted master to whom he had attached himself, but the very nature of his professional work compelled Shore to saturate his mind in Bengal economic life, and, in dealing with Grant, he claims for himself the advantage of professional training and experience over personal ingenuity and abstract argument.

VI.

It may be pardoned if we recall the story of the short-sighted maid servant who came into collision with the cross-eyed butler. "Why don't you look where you are going," exclaimed wounded pomposity. "Why don't you go where you look?" rebuked the malapert. Grant, with the historical pre-occupation, comes into collision with Shore with the professional pre-occupation. The remarkable thing is that although the two writers come into collision, Grant arguing that Bengal was under-assessed and Shore contending that assessment was high there is a conclusion they both substantiate. Shore's whole argument from experience shows that experience had to confess it was not yet sufficiently ripe to yield decisions. A very considerable advance has been made in any department of thought when the thinker has arrived at the stage when he is able to test his achievements, and confess with candour "I do not know enough yet to be able to make a statement." Brilliant statements usually belong to the infancy, not to the maturity of thought. It is this position which Shore occupies in his great minutes. It was, of course, the maturity of knowledge, which much to the disgust of a Scotch pupil, led Nettleship to declare himself unable to solve a difficult passage in Plato. "You are paid to tell us" exclaimed the indignant pupil: but Nettleship's hesitation was worth more than he was ever paid. Grant, on the other hand, while placing the utmost reliance on the twenty volumes of Persian accounts, "procured through the influence of a light and private purse," in the end has to plead for the institution of a detailed hast-o-bud, and in so doing, he admits that his historical survey had failed to provide an adequate basis on which practical proposals could be based.

As to Grant's contention that during the period of twenty years onward from 1765, there had been systematic defalcations in the

[1] Smith: *Akbar the Great Mogul*, pp. 377-78. "The cultivated area in Akbar's time was very much smaller than it is now, but Akbar's share of the crops, estimating the Rupee at 2*s*. 3*d*. was worth £20,000,000." *Ibid.*, p. 379. In Kashmir Akbar took half the crop. For the Revenue Regulations of Aurangzib, see an article by Jadunath Sarkar in the *Journal of the Asiatic Society of Bengal*, vol. ii, no. 6 (New Series). Consult also Thomas: *The Revenue Resources of the Mughal Empire*.

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revenue collections amounting to ten crores of rupees, we may well remain sceptical. Muhammad Riza Khan had in 1772 been brought to trial on the score of alleged defalcations, and fully acquitted, and it is Muhammad Riza Khan whom Grant describes as the great criminal, charging him explicitly with a misappropriation of Rs. 2,40,00,000.[1] Grant's argument depends on the assumption that the gross amounts of the Mughal assessments were regularly realised in practice—an assumption which can scarcely be maintained in view of what has been already said in chapter 2 of the Introduction to the first volume of the present work. Assuming that Grant's Persian documents are genuine, it seems clear that they are not susceptible of the direct method of analysis to which Grant has submitted them: they may be taken as budgets rather than cash accounts.[2]

VII.

The student of the *Fifth Report* should also study a work of some considerable importance:—

> "*A Sketch of some Late Arrangements, and a View of the Rising Resources in Bengal.* By Thomas Law,[3] Esq., Late a Member of the Council of Revenue in Fort William. London. Printed for John Stockdale, Piccadilly. MDCCXCII."

With all the known financial ability of his distinguished family, Law pleads in this work the cause of an open trade in India, the excellence of the Mukarrari tenures in Bihar, and in a masterly way he exposes the weakness of the then existing system of criminal justice. It is a great merit in this work that the author is able to recognise the contribution of both Hastings and Francis to Indian progress.

The student should also study with great care a work entitled *The Zemindary Settlement of Bengal*, published in two volumes at Calcutta in 1879.

WALTER K. FIRMINGER.

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[1] Mr. Ascoli (op. cit., p. 48) points out that in 1788 Muhammad Riza Khan owed Jagat Seth, the banker, Rs. 3,00,000. It may be added that in March, 1788 he mortgaged old Government House to Captain Thomas Burgess for Ct. Rs. 1,07,733. *Bengal: Past and Present*, vol. xiv, pp. 176-77. See also P. C. Mazumdar: *The Musnud of Murshidabad*, pp. 210-12.

[2] Compare with Grant's statement (below p. 376) about the value of the revenue of Sylhet the following words of the Collector, the Hon. R. Lindsay: "During the Mogul Government Sylhet contributed little or nothing towards defraying the expences of the State. On the contrary, considerable sums of money were remitted from the seat of Government for its defence against the incursions of the hill people, who were represented to be more formidable than was actually the case. The appointment of the foujdar was generally held by one of the Nabob's nearest relations, or confidential friends. To him it was in fact a *Jaghire* and little more was expected by Government than a few choice elephants some chunam, oranges, and birds of handsome plumage." Firminger: *Sylhet District Records*, vol. ii, No. 294.

[3] For the Law family in Bengal, see *Bengal: Past and Present*, vol. iii., pp. 370-71. This member of the family I think, is a son of Edmund Law, Bishop of Carlisle and a brother of the first Baron Ellenborough and the Bishop of Elphin and Bath and Wells. *In* 1793 he went to America, where he made the acquaintance of Talleyrand, to endeavour to establish a national currency and died at Washington in 1834. He would, in this case, be the uncle of the Governor-General, the first Earl of Ellenborough and great-uncle of the famous Jesuit Missionary on the Zambesi—Augustus Henry Law. A portion of Gaya, originally known as Elahabad, was renamed Sahebgunj, in memory of improvements made there by T. Law.

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FIFTH REPORT

FROM THE

SELECT COMMITTEE

ON THE

Affairs of the East India Company.

APPENDIX No. I.

MINUTE of Mr. SHORE, dated 18 June 1789; respecting the Permanent Settlement of the Lands in the Bengal Provinces.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

1. A PERIOD of twenty-eight years has now elapsed since the Company first acquired a right to the revenues of any considerable part of these provinces, and of twenty-four years only since the transfer of the whole in perpetuity was regularly made by the grant of the Dewanny.

2. When we consider the nature and magnitude of this acquisition, the characters of the people placed under our dominion, their difference of language and dissimilarity of manners; that we entered upon the administration of the government, ignorant of its former constitution, and with little practical experience in Asiatic Finance; it will not be deemed surprising that we should have fallen into errors, or if any should at this time require correction.

3. The Mogul dominion, in the best times and under the wisest princes, was a government of discretion. The safety of the people, the security of their property, and the prosperity of the country, depended upon the personal character of the monarch. By this standard, his delegates regulated their own demeanor; in proportion as he was wise, just, vigilant and humane, the provincial viceroys discharged their respective kists with zeal and fidelity; and as they possessed or wanted the recited qualifications, the inferior agents conducted themselves, with more or less diligence and honesty; a weak monarch and corrupt minister encouraged and produced every species of disorder, for there was no law paramount to the sovereign's

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will; few of the officers of government were liberally paid, and property was left to accumulate from breach of trust, abused patronage, perverted justice, or unrestrained oppression. This description, I conceive to be applicable to all Mahomedan governments, where practice is for ever in opposition to the theory of morals, and a few remarkable instances of distinguished virtue or forbearance, are exceptions which deduct little from the universality of the remark.

4. Long before our acquisition of the Dewanny, the vigour of the empire had been irrecoverably weakened, and its constitutions, as far as they can be traced in the ordinances and practice of its best princes, had been violated. The agents of the Company, when they obtained the grant, had no other guide for their instructions than the measures of a provincial administration which had assumed an independency of the empire, and had long ceased to act according to its laws.

5. If we further consider the form of the British government in India, we shall find it ill calculated for the speedy introduction of improvement. The members composing it are in a constant state of fluctuation, and the period of their residence often expires before experience can be acquired, or reduced to practice; official forms necessarily occupy a large portion of time, and the constant pressure of business leaves little leisure for study and reflection, without which no knowledge of the principles and detail of the revenues of this country can be obtained; true information is also procured with difficulty, because it is too often derived from mere practice, instead of being deduced from fixed principles. Every man who has long been employed in the management of the revenues of Bengal, will, if candid, allow that his opinion on many important points has been often varied, and that the information of one year, has been rendered dubious by the experience, of another; still in all cases decision is necessary, and hence precedents formed on partial circumstances, and perhaps on erroneous premises, become established rules of conduct; for a prudent man, when doubtful, will be happy to avail himself of the authority of example. The multiplication of records, which ought to be a great advantage, is in fact an inconvenience of extensive magnitude; for in them only the experience of others, can be traced; and reference, requires much time and labour.

It is however the duty of every one who is entrusted with a share in the administration in Bengal, to contribute that portion of experience and ability which he possesses towards the improvement of the whole system, which, without such attempts, must decline; and I now mean, agreeably to the promise which

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I made to the Board, to give my sentiments upon the revenues of this country, with a view to practical conclusions. The preceding [169] reflections offer an apology for others which I cannot but claim for myself. Let us not take advantage of our own experience to condemn the measures of those who wanted that experience to guide them.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

7. I enter upon the task with diffidence; for although from the nature of my public employment in the service of the company, I may be supposed qualified for the performance of what I have undertaken, I am myself but too sensible that much still remains to be learnt by me, and I can only regret that frequent returns of indisposition and occupation without intermission, should render any apology for defects necessary, and requires this acknowledgment, lest my supposed experience, derived from a long residence in India, should give sanction to opinions which I wish to see discussed as freely as I avow them. My remarks may frequently be desultory; I hope they will not often be found inconclusive; I mean them as preparatory to the formation of a Settlement for a term of years, which is now under contemplation, in conformity to the orders received from Europe.

8. If the arguments and observations contained in my minute upon the rights and privileges of zemindars and talookdars, should tend to confirm the opinions already adopted and avowed by the court of directors, that these descriptions of people are the proprietors of the soil, one material point is gained. It is however but one step towards the establishment of order; and what remains to be done relating to practice and detail, requires a greater degree of minute knowledge and local information.

9. With respect to the general assessment of Bengal, there are two opinions directly opposed to each other, and of the greatest importance to the prosperity of the country and interest of the company; one, that the assessment upon the whole is enormous and greater than the country ought to pay; and another, that it is prodigiously under-rated, and may be very largely increased. The first is maintained with great ability and financial knowledge by Mr. Francis, and the latter supported by Mr. James Grant with much ingenuity, and reasons derived from an attentive investigation of the records.

10. With a view to assist the judgment of others, and to show the grounds of my own, I shall trace the revenues of Bengal from the first recorded settlement of Turyu Mull during

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the reign of Akbar in 1582, to the assessment of Cossim Ally in 1763. Assuming the statements exhibited in Mr. Grant's Analysis as the ground of my observations, an abstract of the whole is annexed, (Appendix No. 1.)—In examining this abstract, and my observations upon it, the following informations, which have often been repeated, must be attended to.

11. Tury Mull is supposed to have formed his settlement of Bengal called the *Tumar Jumma*, by collecting through the medium of the canongoes and other inferior officers, the accounts of the rents paid by the Ryots, which served as the basis of it. The constituent parts of the assessment were called *Tukseem*, and comprehended not only the quota of the greater territorial divisions, but of the villages, and as it is generally believed, of the individual Ryots; to avoid ambiguity, I shall invariably use the term of Standard assessment whenever I speak of the *Tumar Jumma* as established originally by Tury Mull, and subsequently augmented by the nazims.

12. With respect to the land and land revenue, there are two material distinctions: First. The lands of the country were anciently distinguished by the denominations of *Khalsa* and *Jaghire*; the former may be translated, Exchequer lands; the latter, which are appropriated for the maintenance of Munsubdars, or the officers of government, may be denoted Assigned lands. The aggregate of the two, constitutes the whole of the lands, paying revenue to the state. Secondly. The distinction with respect to the land revenue, is that of *assul*, or original, understood to be the standard assessment in contradiction to *Abwab* or taxes subsequently imposed upon it. I suppose the article of sayer, meaning duties and variable collections, to be included, in one or both of these heads.

13. From the æra of Tury Mull in 1582 to that of Jaffier Khan, an interval of 140 years, the increase added to the assessment of Bengal, amounted to Rs. 24,18,298 only. This sum includes a tax imposed by Jaffier Khan, stated at Rs. 2,58,857. The remainder was the result of investigations into the resources of the lands. I speak here of the increase effected by these means only; the additional territory from the annexation of new territories is of a distinct nature.

14. If we suppose the assessment of Tury Mull to have been moderate in the first instance, the stated increase will not be deemed exorbitant. Between the two periods of Tury Mull and Jaffier Khan, the country had considerably improved in opulence, as new sources of trade had been opened, and commerce in general had

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become more diffused; specie, comparatively scarce in Akbar's reign, was afterwards poured into the country through new channels. On the contrary, we invest, acknowledge and applaud, that political wisdom which prescribed limits to exaction, and allowed the subjects of the state to enjoy the profits of their own industry and good management. The observation is important, and the more so as being founded upon an admitted fact.

15. Yet, moderate as this addition may appear, that part of it imposed by Jaffier Khan, and amounting to Rs. 14,31,136, was obtained by measures of the greatest severity; the zemindars, with few if any exceptions, were dispossessed of all management in the collections, and his own officers were employed to scrutinize the lands and their produce. The severities inflicted upon renters in arrears, and upon the zemindars to compel them to a discovery of their resources, were disgraceful to humanity; and, as if personal indignities and [170] tortures were not sufficient, the grossest insults were offered to the religion of the people. Pits, filled with ordure and all impurities, were used as prisons for the zemindars, and these were dignified with the appellation of Bykout, the Hindoo paradise. Jaffier Khan is recorded to have employed none but Bengally Hindoos in the collection of the revenues; for this special reason, that they were most easily compelled by punishment, to discover their malpractices, and nothing was to be apprehended from their pusillanimity; and he is said to have compelled defaulting zemindars, with their wives and children, to turn Mahomedans: Such was the man whom Mahomedan annalists have praised for justice and wisdom! Such were the acts of an administration, which, in the language of Mr. Grant, opened a new and illustrious era of finance.

16. From the tenor of the measures pursued by Jaffier Khan, it would appear, either that the country was then assessed to the utmost amount it would bear, or that he and his agent were incapable of discovering latent resources; or, finally, that he himself concealed what he had ascertained, for his own private emolument.

17. The two last suppositions I reject for the following reasons: The proved abilities of Jaffier Khan in finance procured him the appointment of dewan; and he knew that his reputation and continuance in office, depended upon the success of his exertions, which were directed with uncommon skill, energy and perseverance, to a discovery of the resources of the country.

18. The tendency of his measures was calculated to

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excite numerous enemies; his administration began with an opposition to the son of the Emperor, and was prosecuted to a reformation in every department of the state. He retrenched the emoluments of the most powerful officers, and diminished the influence by which they were procured: in his zeal and honesty, he relied for support against the insinuations of the disappointed; the intrigues of the envious, and the accusations of all. Fraud and dishonesty, in any considerable degree, would have furnished charges against him, which his enemies would have availed themselves of, with irresistible success.

19. A supposition has been assumed, that Jaffier Khan collected for himself, during the long period of his management, as dewan and viceroy, the sum of 2,40,00,000 rupees, with a view to prove an excess in the revenues of Bengal beyond the amount of his assessment. The premises are conjectural, and I am not bound to admit the conclusion. The value of his property at his decease (Mr. Grant's Analysis) as publicly stated, amounted to Rs. 60,93,227: and although we should, without authority, estimate this sum as a moiety only of his estate, a large portion of the amount might have been acquired from his own jaghire: nor will I deny, that something may have been extorted from unauthorised resources. His parsimony and frugality give countenance to the first part of the conjecture.

20. Neither do I admit the first supposition without restriction; but am rather inclined to adopt a conclusion, that Jaffier Khan, amidst the rigour of his proceedings, had a regard to the future welfare and prosperity of the country; and that in appropriating a large proportion of the produce, as far as he could discover it, he did not endeavour to undermine the sources of re-production. My opinion of his proceedings (the cruelty of which humanity must reprobate) is, that when he succeeded to the mangement of the country as dewan, great disorder, and a total relaxation prevailed in all branches of finance; and that his object was to introduce reformation and regularity, by a system of unremitting severity; and by the same means, to preclude the return of future disorder and relaxation.

21. Sujah Khan, the successor to Jaffier, appears to have entertained an opinion, that the demands of his predecessor were not burthensome to the country, or that great improvements had resulted from his management; since, in a very few years afterwards, he imposed a further considerable increase upon it of Rs. 19,14,095. His administration is not, however, recorded with that detestation which is indelibly affixed to the name of Jaffier Khan. He employed the zemindars, many of whom he restored to the management of their lands.

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22. The impositions of Aliverdi Khan were ill calculated to relieve the country from the effect of the Mahratta invasion. They amounted to Rs. 22,25,554. The contributions of the zemindars, to defray the expenses of the wars in which he was involved from ten successive years, seem to have suggested to him an idea of their ability to pay the increase which his necessities required.

23. The augmentation of revenue, demanded by Cossim Ali, during the short period of his administration, commencing properly in November 1760, and terminating formally in July 1763, was dictated by an apprehension of the precariousness of his situation. I shall hereafter enlarge more particularly upon his proceedings; and observe only in this place that by new impositions, and resumptions of the supposed profits of the zemindars, fouzedars, and jaghiredars, he attempted at once to collect an accumulated increase of Rs, 74,81,340.

24. The Abstract of these impositions, subsequent to the administration of Jaffier Khan, is as follows:

By Sujah Khan,....from 1722 to 1728	...	19,14,095
By Aliverdi Khan,.....to 1755	...	22,25,554
Total in thirty-three years	...	41,39,649
By Cossim Ali,.....1763	...	74,81,340
Total in forty-one years	...	1,16,20,989

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25. It is necessary to remark, that these imposts were founded upon principles unknown to the Mogul constitution; and that the Tumar Jumma, or standard assessment, to which this increase was superadded in 1728, was rated at 1,42,45,561 Rs. To this amount it had arisen, in a period of 146 years, from the sum of 1,06,93,152, the settlement of Tury Mull. We are not to forget that 14,35,593 Rs. the revenues of new territories, constitute part of the difference.

26. The sum of 1,16,20,989, with an addition of 2,58,857 the amount of a tax levied by Jaffier Khan, in 1722, forms the total of the increase, effected by the subahdarry abwal, or viceroyal imposts, consisting of twelve principal articles, according to the specification in the Abstract. (Appendix, No. 1.)

27. In accounting for so large an augmentation in the public demands for revenue, from the year 1722, it will scarce be deemed sufficient to say, that Bengal, in Jaffier Khan's time, was much under rated, and the assertion requires to be authoritatively supported. The cold unrelenting character

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of that nazim, the strictness of his inquisitions, the severity with which they were prosecuted, and his acknowledged abilities justify an opposite presumption. If, however, the contrary be maintained, his political moderation must at the same time be admitted.

28. But it may be contended, that the improvement of the country in opulence, agriculture, and population, created new resources during the forty-one years in which the subsequent augmentation took place. Admitting the premises, the extent of which should however be determined, the conclusion is fair; but the imbecility of Seifraz Khan who succeeded Sujah, the wars of Aliverdi, the tyranny and inexperience of Suraje ud Dowlah, the weakness, ignorance, and dissipation of Meer Jaffier, and the violence and extortions of Cossim Ali, tend rather to overturn than to support the premises, and at all events are entitled to weight, in opposition to arguments stated on other grounds. The administration of Sujah was moderate, firm and vigilant, and seems the only part of the whole period, with an exception perhaps of the last years of Aliverdi Khan, in which the conduct of the government was in any respect, calculated for the improvement of the country.

29. It is not only necessary to examine the amount of the increase; but we must attentively consider the principle upon which it was demanded, and the mode in which it was imposed. This enquiry will exhibit a deviation from established practice, sufficient to account for many evils now prevailing in the collection of the revenues.

30. The principles of Mogul taxation, as far as we can collect from the institutes of Timor and Ackbar, from the ordinations of the emperors, and the conduct of their delegates, however limited in practice, were calculated to give the sovereign a proportion of the advantages arising from extended cultivation and increased population. As these were discovered, Tumar or standard assessment was augmented; and whatever the justice or policy of the principle might be, the practice in detail has this merit, that it was founded upon a knowledge of real and existing resources.

31. In conformity to these principles, inferior officers were stationed through the country, to note and register all transactions relating to the soil, its rents and its produce, every augmentation of cultivation was required to be recorded, as well as every diminution in its quantity.

52. An increase of revenue exacted from a zemindar under these circumstances, affected his profits, but made no

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alteration in the rates upon the ryots; he paid a portion of the rents arising from discovered improvements in his lands: but the cultivators of the soil were not by this demand, exposed to an enhancement of their rates. The excess claimed augmented the Tumar or standard assessment, which by the investigations of Jaffier Khan was raised in the sum of Rs. 11,72,279.

33. But the abwab subahdary or viceroyal imposts which constitute the increase since 1728 had a contrary tendency; for they enhanced the rates. They were in general levied upon the standard assessment in certain proportions to its amount, and the zemindars who paid them were authorized to collect them from their ryots, in the same proportions to their respective quotas of rent. Thus the tax known by the denomination of serf sicca, raised the rates of taxation and rent, nine rupees six annas per cent. Where the proportions were not ascertained, the demand was in fact discretional, and though meant in some cases to have a partial operation, was often extended by the inferior officers to situations where it was unclaimed by government.

34. Jaffier Khan was the author of this innovation; the consequences of which he probably did not foresee. The tax imposed by him which established the precedent was trifling in its amount, and apparently intended as a fee to the Khalsa officers. I have already shown the degree to which the impositions were afterwards carried.

35. An enhancement in the rates of taxation may be defended on the grounds of the extension of commerce and increase of specie between the time of Tury Mull and the administration of Jaffier Khan, although his conduct does not authorize the first conclusion which is supported by that of his successor Sujah. But the mode of effecting it was unconstitutional and liable to the greatest abuses, as the event has proved.

36. I shall now endeavour to explain the circumstances which probably suggested to the nazims the idea and practicability of this operation, which might otherwise appear less irregular than it really was.

37. Long before the time of Jaffier Khan, impositions under various denominations, and to a very considerable amount, had been levied from the ryots beyond the Tumar or [172] standard assessment. In many places, they had been consolidated into the assul, and a new standard had been assumed, as the basis of succeeding imposition. The zemindars and officers who levied these imposts gave, in their own practice, an example

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to the government which knew and probably connived at them; and hence an idea was naturally entertained, that the actual receipts from the country exceeded, in very great degree, the demands of the state; since the latter had not been augmented in any proportion to the successive impositions of interior management.

38. This, I conceive to have been the presumption upon which the nazims of the country acted when they increased the number and amount of their taxes; they considered the impositions levied upon the ryots as a fund of emolument enjoyed by the zemindars and inferior agents, and determined that they were entitled to exact a proportion for themselves.

39. Admitting their reasoning as to the fact, to have been well founded, it ought to have suggested a different practice; they should, in the first place, have ascertained whether the ryots were capable of paying without distress, the impositions of the zemindars, and have abolished such as were oppressive and exorbitant; and when they determined to appropriate the produce of these, they ought either to have confirmed by their authority, such as they meant to continue and to have demanded the amount required of them under the same denomination, or where they adopted others, to have proclaimed them, as the only legal imposts. By these means, the exactions on the ryots would have been restrained within due bounds; but these consideration, either did not occur or had no weight. The nazims imposed new taxes upon the zemindars, who levied them in whole or in part from the ryots, in addition to the excess which they had previously collected; thus, in attempting to gain by this mode an advance of 25 per cent. upon the tumar, upon a presumption that this or a larger amount was already received by the zemindars, the nazims, in fact, left it to their discretion to make new demands upon the ryots in the same degree, in addition to the excess already imposed. The detailed accounts of interior management established the truth of this explanation, and show that the operation in practice went beyond the real or supposed collections of the zemindars.

40. Let us now attend to the object of the practice, which was to deprive the zemindars of their profits, and acquire them for the state. It could only be to a certain degree, productive; the zemindars would consent to part with a portion of their emoluments, but seldom without attempting to gain what they had lost, by new impositions upon the ryots. Experience shows this to be the case; and from this source we are enabled to trace the multiplication of the articles of demand at the present

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time, which baffle the ability of almost any man to understand or simplify.

41. The impositions of Jaffier Khan, Sujah and Aliverdi, amount to about 33 per cent. upon the tumar or standard assessment in 1658; and those of the zemindars, upon the ryots, probably at the same period, could not be less than 50 per cent.; for, exclusive of what they were obliged to pay to the nazims, a fund was required for their subsistence and emoluments, which they of course exacted.

42. The circumstances which I suppose to have influenced the determination of the nazims in these impositions, place their conduct in the most favourable point of view which it admits; but I am far from allowing that they observed any due proportion between the amount of their demands, and that of the sums levied by the zemindars. General information, or merely the supposition of existing profits, were, I believe, much oftener adopted, as the grounds of their impositions, than any accurate enquiry into them: a presumption derived from the payment of one tax, was sufficient with them to authorize the demand for another. The separate amount of each, was not very considerable; and an addition of five or ten lacks to the general assessment of Bengal, would not appear burthensome. It was reserved for Meer Cossim to demand, in one or two years, an increase exceeding the augmentation of nearly the two preceding centuries.

43. The cultivators of the soil, whose labours constitute the real wealth of the state, do not appear to have been considered in these arrangements; it was sufficient that they had paid the exactions of the zemindars to render them perpetual; no calculation was made of the proportion which the revels, levied from the ryots, bore to the produce of the lands; nor any rule prescribed for limiting that amount, and for securing a certain portion of the produce of them.

Sic in orig.

44. I am not possessed of sufficient information to enable me to determine, whether the impositions upon the zemindars by the nazims, and their increased exactions from the ryots, to the close of Aliverdi Khan's administration in 1755, were oppressive, or not. If a conjecture be formed from the collections since that period, I must suppose them not to have been very burthensome, and that the resources of the country were, at that period, adequate to the measure of exaction. But nothing can be more evident, than that the mode of imposition was fundamentally ruinous, both to the ryots and

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zemindars; and that the direct tendency of it was, to force the latter into extortions, and all into fraud, concealment and distress.

45. Cossim Ali extended the principle; and attempted to realize for the state, nearly all that the ryots paid. In the early part of his administration, he deputed his own agents to ascertain every source of emolument enjoyed, or exaction practised, by the zemindars and officers employed in the collections; and at once demanded from the country in addition to the impositions of his predecessors, 74,81,340 Rs. He even endeavoured in some instances, to deprive the ryots of what was allotted for their subsistence and emolument. [173]

46. During all the financial operations from 1722 to 1755, the tumar or standard assessment remained nearly the same. If the increase had risen from actual discoveries of extended cultivation, it ought to have been proportionably augmented. The settlement of Bengal at the close of Cossim's administration is thus stated by Mr. Grant:

	Rs.
Tumar or standard assessment ...	1,41,16,116
Abwab in eight articles to the death of Aliverdy in 1756, with the serf sicca of Cossim Ali	42,23,467
Keffayet of Cossim in three articles, with abwab soubadarry of Jaffier Khan in part	45,23,563
Towfeer of Meer Cossim, including increase in the Jagheer Nowarah of Dacca	31,62,358
Total Imports ...	1,19,09,388
Deduct established allowances and charges	4,01,276
Net assessment of Bengal in 1763 ...	2,56,24,223

47. That this amount was ever realized by Cossim Ali, or by any nazim, no proof has yet been exhibited; nor would the collection of it for one or two years establish the practicability of fixing this sum, as a permanent realizable revenue. A precedent derived from tyranny and extortion, can have no weight with those who do not wish to imitate it; nor can such means be productive for a continuance. The rapid increase of the assessment in forty-one years from 1722 to 1763, and the mode in which this was effected, furnish *à priori*, the

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strongest arguments against the property of it; and no other refutation of them ought to be admitted, than proof, that the circumstances of the country justified these impositions by the exhibition of actual, realizable and just funds, adequate to the amount of them, or by authentic records, evincing that the amount of the settlement thus enhanced was actually collected for a consecutive series of years. A fact of this nature might gain assent, where arguments failed to convince. The balance of unpaid revenue at the end of the Bengal year 1168, answering to the period between April 1761 and 1762, is stated in the public accounts at Rs. 79,74,065.

48. It may be proper in this place, to furnish a more detailed explanation of Cossim Ali's proceedings; and for this purpose, I shall select the instance of Dinagepoor, because it has lately been appealed to, in proof of the capacity of that zemindarry to yield a much larger revenue, than its present assessment.

49. There are two accounts in the Appendix of the settlement, collections and balances of Dinagepoor for the Bengal year 1169, commencing in April 1762. The first contains the stipulations of the farmer with government; the second, the settlement which he made in the district, for the performance of these stipulations.

50. The tukuddar or farmer was Ramnaut Baddie; he had been employed the preceding year, in examining the hustabood or assets of Dinagepoor; Cossim Ali took advantage of the estimate of the resources which he had exhibited, to urge him to enter into engagements for the revenues of that district; and he accepted the test. His refusal would have been an acknowledgment that his estimate was fallacious.

51. The basis of this settlement is composed of a consolidated and exaggerated amount of original revenue and imposts, to which the following additional taxes and demands were that year, superadded:—First, *nuzzeranahal*, in contradiction to the former imposts of *nuzzerana mokurrary*. If this had a reference to any real supposed resources, it may mean the presents received from the under-tenants on concluding their engagements.—Second, *Serf*, or discount on Rupees, calculated at 9 rupees 6 annas per cent. Third, *Cutcha* or *guire bekenny*, meaning the resumption of an allowance of land given up to the ryots, being a tenth of a begah: and in addition to the above, the estimated receipts from causal sources of revenue are stated at Rs. 21,337; and the sale of the zemindars effects is inserted, as an available fund for producing Rs. 48,450 more.

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52. The recapitulation of these demands is as follows:—

			Rs.
Nuzzeranahal ...	...	...	2,97,859
Serf, or discount	...	...	2,53,680
Kutcha balauny	...	...	1,00,000
			6,51,539
	Rs.		
Estimated receipts	... 21,337		
Sale of zemindars effects	... 48,540		
			69,877
Total Rupees of sorts		...	7,21,416

53. On the other hand, the charges of collection were reduced from the former rate of 4,87,241 to the sum of 2,93,684: Without following the account through its various additions and subtractions, I shall state the net sum which the former engaged to pay as the revenue of the current year, clear of all deductions, at S[a] R[s] 26,44,733; to this again, a part of the balance of the former year, deemed recoverable, was added, as well as the arrears of an article for the provision of lime, making the total of his engagements S[a] R[s] 27,06,019.

54. The next account, No. 3, exhibited the settlement which he actually made in the district, and which of course differs in the amount of almost every article from the preceding statement. It is, however, proper to observe, that it neither includes the sale of the [174] zemindars effects, nor the resumption of the land assigned to the ryots for their emolument, which form part of the assets in the former engagements; still however, he discovered apparent funds, to the amount of S[a] R[s] 27,42,552.

55. After all his skill and exertions, the collections in S[a] R[s] amounted only to 20,10,338, leaving a balance, according to the account No. 3, of 7,32,216; from this sum of 20,10,338, we are again to deduct the charges of collection stated at Rs. 1,87,809, which reduces the net amount realized for government to 18,22,526 R[s] only; the difference between that and the sum which he engaged to pay is R[s] 8,83,493. In part of this balance, R[s] 1,09,948 were discharged by money stated to have been borrowed for that purpose.

56. The farmer was called upon to make this balance good, or to explain the causes of it; and he delivered in detailed accounts of his settlement, receipts and balances; which were

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examined with all the rigour suggested by suspicions arising from his failure.

57. His explanations are curious and important. He stated, that the ryots actually refused to admit the intended resumption of the land assigned for their emolument and subsistence; and although they consented in the beginning of the year to pay the new impositions of Nuzzeranahal, he found the collection of it, wholly impracticable. He exhibited also a list of ryots who had been forced into desertions, with an account of their rent, amounting to the sum of R^{s} 2,33,746. 14. 15.

58. If, in reply to the conclusions suggested by this statement of facts, it should be agreed that the accounts of the farmer were false and fabricated, and that he realized more than he paid; I can only answer, that whatever weight may be due to arguments of this nature, upon general principles, the detail of the settlement is a sufficient refutation of them, until some positive proof is produced to invalidate it.

59. By the general accounts of the whole soubah, it appears, that the balance of the district, at the time when this settlement was formed, amounted to R^{s} 46,395. The consideration which naturally suggested caution in the imposition of new and enormous taxes, was unattended to: it is not therefore surprizing that the amount of the settlement was not realized. The farmer exerted himself to the utmost; every source of revenue was explored; and nothing discovered remained unappropriated. I have examined the particulars of his collections; and exhibited a list of petty articles, exceeding two hundred, in their very nature extortionate and such as neither could nor ought to become sources of revenue.

60. If an estimate were to be formed of the gross capacity of the district from the accounts here discussed, I should adopt the collections of Ramnaut Buddree, stated at R^{s} 20,10,335, after making some allowance for the severity of his proceedings. If this demand had been limited to something less than this sum, it might have been realized without distress to the ryots, or undermining the sources of future revenue; both which consequences I attribute to his conduct. This supposition however provides nothing for the charges of collection nor for the zeminder, which by some mode or other, must have been allowed him; and the estimated amount of the resources is liable to a proportionate diminution, unless a sufficient maintenance had been assigned to him in lands; which does not appear.

61. It is further material to remark, that in the list of soubahdarry imposts detailed by Mr. Grant, the nuzzeranahal is

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not mentioned. The account, No. 3, proves, that it was distinct from the nazzerana mokurrery, which, in the year but one preceding this settlement, had been augmented in the sum of 1,54,208 rupees.

62. The above description of the settlement of Dinagepoor for the Bengal year 1169, commencing in April 1762, may be deemed a specimen of Cossim Ali's general proceedings. In Rungpoor the assessment was fixed by Abdul Ali Khan, the aumil employed by him, at 11,29,324 R^{s}, in the face of an existing balance of R^{s} 3,57,986. The severities employed in making the collections of that district, forced the ryots of Carjeehaul, which is a principal part of it, into rebellion; and the amount realized that year, was only 6,68,692 R^{s}.

Letter from the Collector of Rungpoor, dated 16th January 1787.

63. In this review of the settlement of Bengal, I have not thought it necessary to notice particularly the assessment of Sultan Sujah in 1658. From the era of Turynmull in 1582, until Jaffier Khan in 1728, the increase was moderate; from that period, to the close of Aliverdi's administration in 1755 it was rapid, but not perhaps excessive; in 1763 it was *violent* and exorbitant.

64. My objections to the principal of the Soubadarry imposts, have a reference to the circumstances under which they were established. If the rates in the tukseem of Turymull with respect to the ryots, had not been previously augmented by impositions separate and distinct from those of the Soubahs, perhaps the best possible mode of obtaining an increase would have been by demanding it in certain proportions to that standard, with a due regard to the degree of improvement in the country. But the fact was otherwise; and these demands upon the zemindars confirmed and perpetuated their impositions upon the ryots, antecedently levied for their own subsistence and emolument, whilst it opened a door for future unbounded exactions.

65. There is no proof in Mr. Grant's Analysis, as far as I can discover, that a fixed proportion of the produce was ever formally or virtually assigned to the zemindars of Bengal for their subsistence. The allowed deductions under the general term of [**175**] *muzoonet*, were applied to a variety of disbursements; and that portion of it which the zemindars received under the denomination of *nankar* or russoom zemindarry, was seldom sufficient for their maintenance, with the strictest attention to economy. But a variety of information tends to prove that at the period of Aliverdi Khan's administration, the circumstances of the

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zemindars were in general affluent. This affluence could only have arisen under a moderate assessment, in which the interests of the zemindars were consulted, and by an economical management on their parts. The principle that proposed to reduce them to poverty was certainly unwise; but as we know not what was meant to be left to the zemindars, we cannot judge with certainty of its effect; in practice, we may in general conclude, that it had a tendency to depress zeal and annihilate industry, and with moral certainty affirm that a system, which professes to destroy all the rewards of intermediate agency, is not only unjust in itself, but impracticable in the execution. How far the soubadarry imposts, including all that were imposed to the year 1756, operated to accomplish this object, cannot be now precisely ascertained. I am willing to suppose that the zemindars had still something left to themselves; if they had not, it is clear that they would exact it.

66. Cossim Ali's proceedings are not liable to the same uncertainty. After ascertaining what the ryots paid, his next object was to collect as much as possible of that amount for himself; he reduced the stipends of intermediate agency, and attempted to abolish every gradation of subjects between the government and cultivator, as far as he could; and if the plan and measures adopted by him had been long pursued, the subjects of the state would have been reduced to three classes only, an oppressed peasantry, rapacious tax-gatherers, and an over-awing military. So far from admitting his assessment as any evidence of the capacity of the country, I consider it as a proof of violence and extortion, which rendered subsequent decay inevitable. In this opinion, I am supported not only by the detail of the settlement of Dinagepoor and Rungpoor, and by the arbitrary and immoderate increase of the general assessment of Bengal, but by the concurrent testimony of the natives and our own experience, since that period.

67. As the accounts which have been delivered to me of Cossim Ali's settlement, for the Bengal year 1169, differ both in the component articles, and in the total amount from statement exhibited by Mr. Grant in his Analysis, which I have hitherto adopted as grounds of my remarks, I shall insert two abstracts of them in the Appendix, and give one instance only of their disagreement in this place. The net settlement of Dinagepoor, in the first part of his Analysis, is 18,02,946; whilst the accounts which I have obtained from the public records, both general and particular, and upon which I rely as authentic, state it, clear of all charges and exclusive of former balances, at rupees 26,44,733.

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68. This summary account of the assessment of Bengal, has now been brought down to the year 1763, for the sake of comparison; and, in order to connect the period with the commencement of our management, I shall exhibit an Abstract of the settlement collections and balances of the Dewanny lands of Bengal for four successive years, comprizing the period between April 1762 and April 1766, drawn from the records of the khalsa and canongoes: The first year of this period belong to Cossim Ali; the second and third to Nundcomar under the authority of Meer Jaffier; and the fourth to Mahomed Reza Khan, being the first year of the Dewanny. (Appendix, 5, 6, and 7.)

STATEMENT:	Gross Settlement.	Collection.	Balance.
B. Years	Rs.	Rs.	Rs.
1169. A.D. 1762-3 Cossim Ali -	2,41,18,912	64,56,198	1,76,62,713
1170. — 1763-4 Nundcomar -	1,77,04,766	76,18,407	1,00,86,358
1171. — 1764-5 Ditto -	1,76,97,678	18,75,533	95,22,144
1172. — 1765-6 Mahd. Reza Khan	1,60,29,011	1,47,04,875	13,24,135

69. Cossim Ali's settlement was formed in the year of an existing balance of former years, amounting to rupees 79,74,065; in part of which the sum of ruppees 1,04,793 only was afterwards recovered, making the total of his receipts, 65,60,991.

70. The statement however exhibits the collection for the first nine and a half months only of the year 1169. Detached records of particular districts are preserved, containing an account of the collections, for the whole year; but I do not believe that they exist anywhere entire for all Dewanny lands. If the receipts of Dinagepoor, which are complete, be assumed as a ground of comparative calculation for the possible receipts of Cossim Ali's settlement in 1169, the amount will be nearly double the sum stated in the abstract, or rupees 1,31,21,903 for the whole year. The conjecture is unimportant.

71. The settlement of the next year 1170, B. S. by Nundcomar, is formed upon an assul or original standard, with an addition of the subahdarry abwab, or taxes. The total of this sum being Rs. 1,28,91,500, is denominated in the original account jumma *istimraree*, or permanent assessment, apparently in contradistinction to the *kefayet* or profit resulting from the investigations of Meer Cossim; the article of serf sicca, stated in an account particulars of Cossim Ali's settlement, at Rs. 12,30,561; together with the increase obtained by [176] his investigations relinquished by Nundcomar. It may be proper to remark in this place, that Mr. Grant allows only Rs. 4,53,488 for the serf sicca, being the amount included in the assessment of Mahomed Reza Khan.

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72. By the public accounts of that year, I find that several articles included in Cossim's settlement were separately collected by the nizamut officers; probably for their own private emolument, and formed no part of the assessment of the dewanny lands. The amount of the whole is 5,64,575, which, being added to the assessment of Nundcomar, makes a total of 1,82,69,341 Rupees.

(Vide Particulars in Appendix, No. 4).

73. The settlement of 1171 proceeds upon the same principle; and, being nearly the same in amount, requires no remark. The addition to be made to it on the grounds of the preceding explanations, raises its amount to Rs 1,82,62,254.

74. When Mahomed Rêza Khan was invested with the charge of the revenues on the part of the Company, he re-annexed the several articles which had been separately collected by the nizamut officers during Nundcomar's administration, as well as a proportion of the serf sicca. These additions were, however, more than counterbalanced by abatements.

75. Mr. Grant states the difference between the settlement of Mahomed Reza Khan and that of Nundcomar at 78 lacks. I rely upon my authorities, the authenticity of which I have no reason to doubt. A statement of the progressive decrease from Cossim Ali's settlement to that of Mahomed Reza Khan is given in the Appendix, (No. 8,) and the abstract of it is as follows:

Net Decrease in the settlement made by Nundcomar, on a comparison with that of Cossim Ali Khan.

In 1170, ...	...	Rupees 5,84,95,691. 17. 1
In 1171, ...	...	Rupees 70,87,151. 0. 0
Total Rupees ...		58,56,65,710.18. 1
Net decrease allowed by Mh^{d} R. K^{n} in 1172		2,23,32,421. 16. 2
Total difference between the settlement of 1169 & 1172		8,08,99,006. 4. 3

76. The only just criterion for ascertaining the propriety of this decrease, is a knowledge of the state of the district in which it took place; on any other principle, the conclusion must be vague and indefinite.

77. I have no hesitation in acknowledging my opinion of the propriety of a remission generally, since I entertain the strongest conviction, that Cossim Ali's demand was a mere

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pillage and rack-rent; no satisfactory proofs have yet been produced to refute this assertion, which is established on strong presumptive evidence. We might at this time, by means similar to those practised by Cossim Ali, increase the receipts of revenue to a fourth or third perhaps beyond their stated amount; but the public interests would afterwards suffer in a greater proportion and no prudent man would advise, nor any one possessed of humanity make the attempt.

78. If the labour attending the research would produce any practicable advantage at this period, the decrease for the four years might be traced, through all its detail. In the four principal zemindars of Rajeshaye, Dinagepoor, Nuddea, and Beerbhoom, it amounts to 34,70,562 in part of the whole sum of 80,09,900; this remission in the succeeding years was again partly re-annexed to the assessment of these zemindars. I shall only observe in this place, in opposition to Mr. Grant, that the decrease in the settlement of Cossim Ali did not, according to my information, take place at the moment of the transfer of the dewanny; that the sum of rupees 58,405 was admitted in 1763 by Nundcomar, and that the reasons with which he attempts to support this assertion are ingenious, but not solid. Admitting the documents upon which I rely to be authentic, his premises are done away, and the conclusions altogether vanish.

79. That Nundcomar and the nabob Mahomed Reza Khan derived advantages from their administrations, and that these advantages were independent of the public settlement, I shall not dispute. The profits of agency have always been taxed in Bengal; nuzzahs and nuzzeranahs are as ancient as the government; same allowance, though how to estimate it, I know not, may therefore be made on this account, as a deduction from the revenue of the state; but whatever may be assumed on this ground, the actual distress which Mahomed Reza Khan suffered, as long ago as the year 1775, and the repetition of them since that period, are such as he would not have submitted to, if he had possessed the means of stopping the clamours and importunities of his creditors. I know, that at this moment, his most valuable effects are mortgaged for debts which he cannot discharge, notwithstanding the liberal income which he derives from his public allowances and jaghire; and I have myself interposed, on more occasions than one, with his other friends, to avert the operation of the jurisdiction of the supreme court upon him, to which he had made himself amenable by express bonds extorted from his necessities. This observation is suggested by a remark of Mr. Grant.

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80. I shall now state a comparative account of the settlement of the Dewanny Lands in 1172 Bengal style, with that for the year 1193, ending in April 1787. I make choice of this period in preference to a later date, because the accounts of it are complete, and the variation [**177**] which has taken place in the amount of the settlement during the two last years, is very small and immaterial to the discussion. The comparative statement in abstract is as follows:

Dewanny Land:	Gross Settlement.	Deduct Charges and Allowance.	Net Settlement.
	Rs.	Rs.	Rs.
B. Yr 1172 or 1765/6 A. D. ...	1,60,78,264	10,29,931	1,50,48,333
B. Yr 1193 or 1786/7 A. D. ...	1,46,54,808	4,18,469	1,45,36,338
Difference ...	11,23,456	6,11,462	5,11,995

81. The first line of the statement is extracted from Mr. Grant's Analysis, and the second from the records of the Revenue Accountant General. The following remarks may be necessary to elucidate the comparison:

82. The gross sum stated as the assessment of 1172, comprehended all that, publicly demanded from the dewanny lands under every denomination. It includes the rents of the salt lands, and duties of all kinds; the charges deducted are those entitled *Muzcoorat* and *Sebundy*, or fixed allowances, and charges of establishments; and the third column contains the sum realizable for the Company.

(Appendix, Nos. 11 & 12.—These Accounts are prepared from the Records of the Customhouse by the Secretary of the Board of Revenue.)

83. The gross sum of assessment for 1193 is independent of the two following articles, *viz.*

Amount customs actually realized, exclusive of charges ...	Rs.	6,23,16,801
Salt duties transferred from the salt department ...		6,67,36,152
Sicca Rupees ...		12,90,52,953
Deduct difference between the Gross Jumma of 1172 and 1193, as above		11,23,456
Remain excess in the Revenues of 1193, Sicca Rupees ...		1,67,07,353

If the comparison be made between the next assessment

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of the two periods, the excess will be greater.—Amount.

Customs and Salt duties as above	...	12,90,529	5	3
Deduct difference stated	...	5,11,995		
Excess Sicca Rupees	...	7,78,534	5	3

84. As the customs collected at Calcutta and Chittagong belong properly to the ceded lands, and those collected at Chawsa and Patna to Behar, I have not inserted their amount; but that of the collections of Dacca, Houghly, and Moorshidabad only, as forming part of the revenue of the dewanny lands.

85. In like manner, the salt produced in the 24 Pergannahs, and Chittagong, belonging properly to the ceded lands, I have stated only the Rowanna duties on the quantity produced in the dewanny lands of Hidjellee, Tumlook, Roymongul, and Baluah, including that part of the Hidjellee salt made in Midnapoor.

86. It is to be observed, that the charges stated on the abstract of 1193 are those only, which might be considered as transfers, such as allowances to the zemindars, canongoes, charitable donations, pensions, cutcherry charges, &c., for which the zemindars receive credit in their accounts with government; and I have, to avoid all objections, admitted some which are clearly disputable and might be rejected. My object is to compare what we demanded from the dewanny lands in 1786/7 with the sum assessed upon the same lands in 1765, and I have therefore admitted as a deduction from the gross demand, that part of the charges for 1193, or 1786/7, which is or may be paid by receipt, lest it should be objected to as a nominal jumma, because part of it might even be discharged in account, without being collected. The remainder to be paid, must be actually levied from the country.

87. The other expenses incidental to the revenue department, consisting of allowances to collectors and their assistants, charges of their establishments, dewanny and fouzdarry adawluts, &c., have no connection with the object of the present comparison. The appropriation of the amount received, with the propriety of that appropriation, forms a distinct consideration.

88. Thus it indisputably appears, by any mode of comparison, that in 1786-7, the revenues of the dewanny lands of Bengal, forthcoming to the state, were actually more than in 1765/6; and if the collections of the two years be compared, we shall find the result equally favourable.

89. But, exclusive of the above excess, we are also to take into consideration the profits of the salt, which I cannot at present determine, and which are to be added to the excess above stated. [178]

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90. The net assessment of Bengal and Orissa, observing the prescribed rules in the deduction of charges, stand thus for 1193:

Dewanny lands	... Rs.	1,45,36,338	13 12
Ceded lands; viz. Burdwan, 24 Pergunnahs, town of Calcutta, Punchwungong, Chittagong, Midnapore, Jelasore		61,49,991	12 8
Tahna Behar, acquired since the Dewanny ...	...	73,07,111	1 1
	Total	20,75,94,027	9 1
Customs and Duties	...	2,51,14,005	0 1
Resumption of alienated Lands in Midnapore	...	82,579	12 2
	Sicca Rs.	2,33,53,382	5 13

91. The net settlement in 1763, for the dewanny and ceded lands, exclusive of the sayer and customs of the town of Calcutta, according to Mr. Grant, is ... 2,56,24,223

Add Midnapore, not included in this account, and rated by him at 11,00,000

Total Sicca Rs. 2,67,24,223

92. The difference between the two totals is, without fractions, 33,70,840; but if we are to take in the profits of the salt, not included in the total net assessment of 1193, the amount of which having been variously stated by Mr. Grant, and the comptroller of the manufacture, has not yet been determined: the difference will be less.

93. Against this conclusion it may be urged, that the profits of the salt, arising from an alteration in the mode of managing that branch of the revenue, ought not to be brought into the calculalion. Without considering the validity of this observation, I shall content myself with stating the fact, leaving to the reader to form his own judgment upon it; remarking only, that as salt in Bengal is universally an essential to the existence of the inhabitants, the effect of the enhanced price of this article, upon the rents levied from the ryots, exceeding a hundred per cent. what it was in 1765, is to be considered, in forming a determination.

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94. In tracing the progress of the assessment since the acquisition of the Dewanny, we find that its amount has generally been fixed, by conjectural estimates only; and hence it has happened, that the impositions at one time have been too heavy to be discharged, and remissions have been granted with almost the same facility with which the increase was demanded. A knowledge of the emoluments enjoyed by the zemindars and farmers, on a suspicion that they existed, has occasioned an augmentation of the assessment. Representations of real or pretended losses have procured, an abatement in it.

95. The professed object of the committee of circuit in 1772, was to ascertain the real value of the country, by letting it in farm for a term of years to the highest bidder. It was conceived that the natives were better informed of the value of the lands than their rulers, and that few would engage to pay what they could not find means to discharge. The event however disappointed expectation, and this settlement before the expiration of the lease, existed, I believe, in no place, upon its original terms.

96. The farmers acting upon the principles of government found their estimate of the profits fallacious; they did not exist, or what was to them, the same, could not be realized. Complaints of inability to discharge the settlement were preferred from all parts of the country, and the government in my opinion adopted the wisest alternative, that of lowering it. To have compelled the persons who had made themselves responsible for the revenues under such circumstances, to stand to the terms of their engagements, would have established universal oppression; for ignorant as most of them were, of the actual resources of the country, and incapable of ascertaining them, extortion could alone have supplied the funds, for acquitting themselves of their obligations, supposing those funds to have really existed.

97. The settlement of the committee of revenue in 1781 was made upon similar principles. It is true that the lands were not let out to the highest bidders, and in general, the zemindars had a preference; but the increase levied from the country was not regulated, by an accurate knowledge of its resources. The khalsa accounts compared with such other information as could be obtained of the state of the districts, furnished the materials for fixing the amount of the assessment.

98. It has been the object of this government to raise as large a revenue as it could, without distress to its subjects.

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They on the contrary, equally attentive to their own interests, exert their ingenuity to procure a diminution in the amount of their contributions. Upon these terms, an officer of government, and a zemindar or farmer, when a settlement is to be concluded, meet. The former, looks to the highest amount of the settlement and collections for former years, and attempts to gain for his constituents what he deems them entitled to; the latter, pleads inability, and suggests a variety of reasons to show the necessity for lowering the amount. It may so happen, that both the demand may be right, and the facts stated in objection be just; that is, that resources may exist, which sufficiently counterbalance the affirmed losses, and which the zemindars or farmers will not discover; or the reverse may be true. In the former case, government, by insisting upon its own terms, [179] gains only, what it ought; but wanting accurate information of the real state of the district, and of the sources from which its demands are to be made good, is exposed to future deficiency, from claims which cannot be refuted. In the latter, the zemindar must either be dispossessed or become subject to distress, from which he is to recover by future exaction.

99. This summary explanation of our proceedings in fixing the assessment of the country, shows one difficulty under which I labour, in estimating what the amount of it should be. Let an application be made to any district in proof of what I assert. Take for instance Rungpoor, the revenues of which, with various intervening augmentations and diminutions, most of them conjecturally made, stand for the years stated as follows:

	Bengal year.			
Collector's letter, dated 16 January 1787.	1169	... A. D.	1762/3	Rs. 11,29,324
	71	...	64/5	... 5,09,182
	75	...	68/9	... 9,11,789
	78	...	71/2	.. 11,01,743
	81	...	74/5	... 7,95,298
	88	...	81/2	... 9,47,188
	93	...	86/7	... 7,39,244

100. The settlement of Rungpoor for 1178 was declaredly formed upon a *hustabood* or examination of the assets of the district; yet it was not realized within 1,87,128 rupees; for many of the component articles of the assessment, were merely conjectural; and one in particular, to the amount of 81,960 rupees, is called by the very term of conjectural increase.

101. If a question were asked, which of the above years we should adopt as a standard for estimating the revenue of

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Rungpoor, one person would take the highest, and another the lowest amount, and both would probably be wrong. Perhaps by tracing the various reasons assigned for the progressive increase and decrease, and by comparing the receipts with the demands; by ascertaining the circumstances of the season on which the eventual ability of any district to make good its assessment greatly depends, and contrasting them with those of other years; and, finally, by knowing in what manner the collections were made during that year; an answer approaching to the truth might be given.

102. The assessment of Rungpoor for 1193, is nearly a thirty-eight part of the total assessment for all Bengal; and although variations in the same degree, may not prevail in every district, they will still be sufficient to point out the fallacy of reasoning from general statements, and justify an indulgence to conjecture upon this subject.

103. The settlement of Cossim Ali seems to me to have furnished the principal foundations of Mr. Grant's opinion, that the country is prodigiously under rated; but he also appeals to many other arguments, some of which I shall now consider, without any particular attention to the order in which he introduces them.

104. First, the numerous taxes imposed upon the assul or original rent paid by the ryots since the Company's acquisition of the dewanny, from which it is contended that the rents levied by the zemindars greatly exceed the demands of government, which have not since been proportionably augmented.

105. The statements exhibited of these taxes are much too partial to warrant a general conclusion of this nature, which I do not think would follow from an unrestricted admission of the fact. This may be accounted for, upon other principles. A calculation, founded upon the observation, and applied to the zemindarry of Rajeshahy, gives the produce of that district at sixty-three lacks of rupees per annum. The manifest disproportion of this amount to the highest revenue ever imposed upon that district, and exceeding in a twofold proportion the sum ever known to have been realized from it, is a strong presumptive proof of the fallacy of the calculation; which with me is decisive.

106. The truth is, that the moffussil or anterior records and accounts have undergone such variations in form and principles, as scarcely to admit of any conclusion, from a comparative statement of them at this period, with the same accounts twenty-five years ago. In proportion as imposts have

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been multiplied, the assul or original rent has fallen in its rate; and in some places, the revenues are principally made good from the superadded cesses. An accurate knowledge of the population and cultivation of the country, at the two periods of comparison; of the relative value of money; of the taxes formerly imposed; and of extra demands annually levied; is the test by which any just conclusion could be obtained from a comparison of this nature. Including the duties on salt, the general amount of the revenue has not decreased since we acquired the dewanny. The premises therefore admit another conclusion, which I do not however contend for, that the burthen of the impositions was so heavy as to force the subjects of the state into exaction.

107. Mr. Grant, in one part of his Analysis, seems to consider the entire original gross produce of the lands of Bengal to be twenty crores of rupees. I dissent from his supposition.

108. It would be difficult to establish an unobjectionable standard by which the gross produce could be deemed unreasonable.

109. For this purpose, I assume as a fact, the Ryots pay in a proportion of one-half of the gross produce of their lands, and I suppose the revenue collected by government to be for Bengal two crores of rupees. I am willing further to allow, that the charges of collection, by which I mean those only paid by the zemindars, farmers, and other gradations of landholders [180] and renters, to be 15 per cent. upon this amount, and the intermediate profits between the government and the ryots to be 35 per cent. more. This allowance upon the whole is very ample, and gives altogether three crores, which considered as one half of the gross produce only, the total would be then six crores. If to this again we are to add, the rents of the alienated lands upon the most exaggerated estimate, and considering that estimate as one half of the gross produce only, the entire gross produce would not exceed rupees 8,51,27,826, which is less by nearly one and a half, than what Mr. Holwell rates it; and which in Mr. Grant's opinion, is as much below the true amount, as it exceeds the revenue actually forthcoming to the state. I do not pretend to have studied accuracy in this calculation, which is merely speculative; but it will not be deemed unfair by those who have had experience in the collections. It is sufficiently correct, to limit their demands for rent to one-fourth of the gross produce, deemed by Mr. Grant the sovereign's proprietary share; the actual collections upon the supposition of a resumption of all the alienated lands (which I deem impossible) would be equal only to their present amount.

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110. Secondly, The existence of alienated lands which Mr. Grant supposed would yield one crore and twenty-five lacks of rupees. This estimate is formed upon a rule of proportion, drawn from the ascertained accounts of the ceded lands, and applied to the dewanny lands.

111. From the records of the investigation set on foot in 1777, it appears that the alienated lands under the two distinctions specified, were as follows:

	Begas.
Chackeran or land allotted for the maintenance of public servants ...	12,04,847-5—
Bazee Jumma or land held by Brahmins and others	43,96,095——
Total Begas ...	56,00,942-5—

And admitting Mr. Grant's calculation of alienated land in districts which were not exposed to the investigation, we must add begas 27,75,000 to the above, making a total of begas 8,375; adopting his rate of one rupee and a half per bega, the quantity would yield 1,25,63,913 rupees per annum.

112. The alienated lands have already employed much of my attention, and the subject has been frequently discussed on the public proceedings; I shall not repeat what is there recorded, but confine myself to general observations only, principally relating to the preceding calculations, and some remarks made by Mr. Grant.

113. I do not consider the nankar or chakeran to be a fund of which government can with propriety avail itself for increasing the revenues; as I believe the actual charges of collections to be fully equal to the produce of the lands applicable to defray them, as far as those are ascertained.

114. The only part of the alienated lands, from the annexation of which any increase of revenue appears to me practicable, is that under the head of bazee zemin; the total of which, including for the sake of argument Mr. Grant's estimate for the districts not investigated, will be 71,71,095 begas. But according to the rules adopted by this government, such a portion only of the quantity is liable to resumption, as may have been alienated since the company's acquisition of the dewanny. We must exclude alienations, either originally admitted or subsequently confirmed by authority.

115. What this quantity may be, I do not pretend to ascertain with any degree of precision. By the principles upon which the investigation was conducted in Midnapore, and

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which have been since confirmed with no material variation, supposing the circumstances to be throughout similar, the resumption would yield 35 lacs of rupees. In Midnapore, the alienated lands amounted to begas 2,00,863, and the produce reannexed to the public assessment is 1,00,474 rupees.

116. I by no means allow, that the profits of the alienated lands are wholly enjoyed by the zemindars; on the contrary, I am of opinion, that they have been as grossly defrauded by these alienations, as the government itself: admitting the fact to be otherwise, and the zemindars to participate in the advantages of these secreted resources, I have every reason to conclude, that their profits are as little, generally speaking, as the government ought to leave them.

117. The rates of assessment are so heavy upon the ryots in many districts, that I believe their capacity to discharge them, arises from their secretly holding lands which pay no rent. How far this may extend, I know not.

118. Lastly; the detection and resumption of alienated lands, particularly such as are possessed by Bramins and others who have obtained them in charity, are operations attended with great difficulty and peculiar embarrassment to the government and its officers; and such, as are not easily surmounted. Popular prejudices and humanity must be resisted, to accomplish it.

119. These considerations, must be opposed to all estimates of the alienated lands, considered as an available fund for increasing the revenue of government; however indisputable the right of the sovereign may be to the revenue of lands separated, without his sanction and authority. The Mahomedan government certainly tolerated these alienations, though not perhaps in the extent to which they have now arisen. This appears from Mr. Grant's Analysis. [181]

120. That some advantages may be gained from this source, I have little doubt; what it may prove, I cannot ascertain, and I shall not conjecture.

121. Thirdly, The augmentation in the revenue of the ceded lands, beyond the amount at which they were assigned to the Company; whence it is concluded that the dewanny lands are equally capable of an increase on their assessment.

The following statement of the ceded lands is contained in Mr. Grant's Analysis:—Assul Jumma of 1722;

Khalsa and Jagheer ...	...	...	27,05,826

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Abwab in eight articles to the death of Aliverdy in 1756; with the serf sicca of Cossim Ali...			10,26,896
Kefayet of Cossim, in three articles, with Abwab Foujdarry of Subah Khan in part		...	2,97,204
Towfeer of Meer Cossim	...	87,179	
			14,11,279
			41,17,105
Muzcoorat Sebundy, &c.	...	...	65,454
			40,51,651

122. His argument is founded upon a comparison of the above sum of 40,51,651, including a very moderate increase established by Meer Cossim, and the assessment of the ceded lands, since levied by the Company. The exorbitant increase upon the dewanny lands, took place in 1761 and 1762; and they were delivered over to us with a great part of it still remaining. The deduction therefore is not just, because the premises are not similar; on the contrary, as the revenues of the dewanny lands in 1765, were much higher than they were in 1760, when we obtained possession of the ceded lands, the latter might admit of an enhancement, when the former required abatements.

123. This reasoning will, I believe, be deemed fair, and a sufficient answer to the assertion to which it applies. I might farther, in opposition to it, contend, that if the dewanny lands, since they came under our administration, had been as capable of increase as the ceded lands, the revenues would have been proportionably enhanced. They have now been for eighteen years under European management, and various methods have been tried to augment the revenues of them. It can never follow, because one district yields a larger revenue than it formerly did, that another must; local circumstances may produce this effect, in one instance, which do not apply, in others. Exaction diminishes the resources of one district; whilst equity, moderation, and good management, raise those of another. And, I might with equal reason argue, that because the valuation of some districts have diminished, remissions ought to be granted in all.

124. In opposition to the idea of enhancing the assessment, the following facts and observations appear worthy of attention:

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First, The diminution in the population from the famine of 1770, by which a fifth of the inhabitants, on the most moderate computation, is supposed to have perished. In 1784 the same calamity prevailed, though in a much less degree; and in 1787 many lives were lost in the Eastern provinces by inundations, as well as in the last year, from partial scarcity.

125. It has been contended, that the amount of the revenues realized in 1770 proves, the effect of the calamity to have been less fatal than is generally supposed. The consequences resulted from the additional burthens imposed upon those who escaped, and which the enhanced price of grain and other necessaries of life enabled them to discharge.

126. That the increase of population in Bengal is rapid, seems obvious to common observation: but whatever estimate we may form upon this subject, it may be reasonably concluded, that the productive labour of the country is less at this period, than it was before the calamity of 1770.

127. Mr. Grant maintains the reverse of this assertion, and contends for an increased population, with reasons derived from the augmented consumption of salt.

128. This argument rests upon so many hypothetical circumstances, that I think it can never warrant a satisfactory conclusion. I deem it impossible to ascertain with accuracy the exact quantum of the manufacture and consumption in the year 1765. From the calculations regarding population, a period of eighteen years for the recovery of a fifth of the inhabitants, considering at the same time the deductions to be made for subsequent calamities, I believe insufficient: I do not profess myself well informed upon the subject.

129. Secondly, It is a certain fact, that the zemindars are almost universally poor. This assertion, if doubted, may be enquired into with respect to the zemindars of Rajeshahy, Beerbhoom, Jessore, Nuddea, Dinagepoor, and Salsyka; to whom I do not mean to restrict it. Justice and humanity call for this declaration, in opposition to insinuations of another tendency, and to the positive assertions of a member of the board of revenue, that the zemindars are wallowing in wealth and luxury.

130. I do not, however, attribute this fact to the extortions of our government, but to other causes, which I shall hereafter point out, and which will be found sufficient to account for the effect. I am by no means convinced that the reverse would have taken place, if the measure of our exactions had been more moderate. [182]

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131. Thirdly, The Company are merchants as well as sovereigns of the country. In the former capacity, they engross its trade; whilst in the latter, they appropriate the revenues. The Remittances to Europe of revenues, are made in the commodities of the country, which are purchased by them.

132. Whatever allowance we may make for the encreased industry of the subjects of the state, owing to the enhanced demand for the produce of it (supposing the demand to be enhanced) there is reason to conclude, that the benefits are more than counterbalanced, by evils inseparable from the system of a remote foreign dominion.

133. From Mr. Grant's Analysis it appears, that exclusive of remittances by bills, of which a considerable proportion was probably sent in specie by the drawers to answer them, the sum of eight crores twelve lacs of rupees was actually sent in specie to Delhi, during Sujah Khan's viceroyalty, in a period of ten years and a half. I may perhaps be warranted in assuming, the sum of one crore of rupees as the amount of the annual remittance from Bengal and Behar to Delhi in specie, for the period stated; and the total in British money may be rated at ten millions and a half.

134. Whatever superabundance of wealth we may suppose then to have existed in the country, it is evident that, as the circulation does not appear to have been affected, these enormous drains must have been replenished by very large returns; and the fact itself proves an extensive commerce as the means of providing these returns.

135. Every information, from the time of Bernier to the acquisition of the Dewanny, shows the internal trade of the country, as carried on between Bengal and the upper parts of Hindustan, the gulf of Moro, the Persian gulf, and the Malabar coast, to have been very considerable. Returns of specie and goods were made through these channels, by that of the Foreign European companies, and in gold dust for opium, from the eastward.

136. But from the year 1765, the reverse has taken place. The Company's trade produces no equivalent returns. Specie is rarely imported by the foreign companies; nor brought into Bengal from other parts of Hindustan, in any considerable quantities.

137. The exports of specie from the country for the last twenty-five years have been great; and particularly, during the last ten of that period. It is well understood, although the remittances to China are, by the government,

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provided by bills, that specie to a large amount, has been exported to answer them; in the same manner, great part of the sums sent by bills of the shroffs to Bombay and Madras, travel over the peninsula in bags. Silver bullion is also remitted by individuals to Europe; the amount cannot be calculated, but must, since the Company's accession to the dewanny, have been very considerable.

138. During the last two years, a considerable discount has been taken by the shroffs upon the exchange of gold mohurs. Every mode of enquiry, both public and private, has been adopted, for ascertaining the cause of it, but without success. The fact is chiefly confined to Calcutta, where the gold mohurs almost exclusively obtain a general circulation; but the effect is felt in all commercial dealings throughout the country.

139. We have no authority to conclude, that any sudden cause had taken place to produce this consequence; and we have reason to presume, that it has been greatly enhanced by the artifices of the shroffs and money changers. The occasional effect of the remedies applied to stop these evils, proves the supposition; but my opinion, confirmed by the sentiments of many others, is, that the foundation of this discount existed in the reduced quantity of silver, without which it could never have been practised or enhanced, in the enormous degree to which it arose. The depreciated state of the silver currency throughout Bengal, is with me also a confirmation, though not a necessary consequence of a diminution in the quantity of silver.

140. Upon the whole I have no hesitation in concluding, that, since the Company's acquisition of the dewanny, the current specie of the country has been greatly diminished in quantity; that the old channels of importation, by which the drains were formerly replenished, are now in a great measure closed; and that the necessity of supplying China, Madras and Bombay, with money, as well as the exportation of it by Europeans to England, will contribute still further to exhaust the country of its silver.

141. If we were to suppose the internal trade of Hindostan again revived, the export of the productions of the country by the Company must still prevent those returns which trade formerly poured in. This is an evil inseparable from an European government.

142. It is obvious to any observation, that the specie of the country is much diminished; and I consider this as a radical evil, which, without some unforeseen changes, will progressively operate to affect the British interest in Bengal. The real

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quantity required for the circulation of the country, considering the expedition with which returns are made, may be comparatively moderate; but an annual diminution of that amount, whatever it may be, must by degrees affect the circulation. I do not imagine that large sums are now, as formerly, hoarded. The advantages derived from the purchase of paper afford a temptation to the natives in Calcutta, with whom the riches of the country almost exclusively center, to bring their stock to market; and if this observation be deemed well founded, the circulation may in future be still further affected, in proportion as the Company discharge their paper debt.

143. To form a correct judgment of the weight of the assessment upon the country generally, we ought to possess the following data:

First.—A knowledge of the rents actually paid by the ryots, compared with the produce of their labour. [183]

Secondly.—Accurate accounts of what the zemindars and farmers collect, and of their payments to government.

Thirdly.—Detailed accounts of the alienated lands, showing the quantity of them, the person by whom they were granted, the dates of the grants, and those by whom they are now held; in order to determine how far a resumption should take place.

144. All the material part of this information is wanting; and to procure it, would require much time and indefatigable research. But there are certain points connected with it, which are ascertained; and these may enable us to adopt some probable conclusion, though less certain than what the premised information would afford.

145. I believe that the ryots in Bengal are generally taxed in a proportion of one half of the produce of their labour, and we must therefore admit that the assessment with respect to them is, full as much as it ought to be, supposing it even to be one-third; that it is so, seems the general opinion, whether the stated proportion be just or not; we also know from observation and experience, that the mode of living amongst the zemindars is neither ostentatious nor expensive; and that the proportion of the collections left to them, does not exceed one-tenth of their amount; and as we have the clearest evidence that they are in general needy and embarrassed with debt, we may without hesitation pronounce, that their profits are not immoderate.

146. Amongst these conclusions, it may be stated, that much collusion exists in the collection of the rents and revenues; and that it is practised both by the ryots and

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zemindars, as well as by the intermediate classes, and more particularly by the head ryots or munduls. But from what I can collect upon this subject, by my own enquiries and from the reports of the collectors, I should rather suppose that the detection of these abuses would prove of advantage towards the equalization of the demands for rent, than productive of any considerable increase, the practicability or amount of which, is not within the bounds of conjecture.

147. The resumption of alienated lands is a separate resource, which may add to the revenues without imposing new burthens upon the ryots or zemindars, provided that in the execution of it, an allowance be made for those situations where the produce of these secreted tenures, is at present applied to the discharge of the public rents of other lands.

148. Any decision with regard to the assessment upon the country which may be formed from general statements of the demands only, is liable to be fallacious, and at the best can only be probable. Authentic accounts of the revenues actually levied from the country for a continued series of years, where the circumstances of it with respect to cultivation, population, specie, and commerce, can be proved to be similar, or where the difference can be ascertained, may furnish a standard for comparison at a future period. Adopting, however, the accounts referred to in this discussion as a test, the actual revenues of the Bengal year 1193, terminating in April 1787, will, upon the whole, be found to exceed the receipts of any year before Cossim Ali, whose settlement I reject as any fair standard of comparison. The difference between the amount of the settlement of the first year of the dewanny and that of 1193 or 1786/7, is upon the whole, in favour of the latter, without including the profits on salt; for the decrease in the land revenues is more than made up by the customs and duties; and when we reflect upon the annual diminution of the specie from that period until the present time; when we consider the effects of the famine and subsequent partial scarcity and calamities with other arguments which have been stated, we may perhaps pronounce the present assessment, nearly equal to what it ought to be. I state this conclusion, with an exception of any increase which may arise from a resumption of alienated lands made with a due consideration of the circumstances attending them.

149. This conclusion is deduced from comparison of abstract accounts, and from arguments of a general nature; and upon these grounds, it may be just. When the information which has been furnished by the collectors upon their respective

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districts is taken into consideration, we may perhaps be enabled, by a more particular examination and comparison of the revenues and circumstances of each, to adopt a more accurate result regarding the total assessment; for I am willing to admit, that the revenues of some districts appear to be decreased with sufficient reasons assigned, others on the contrary may be rated too high. I shall not hesitate to renounce my present opinion, if in this examination I should see cause to warrant it, but I rather believe that it will confirm the sentiments which I have expressed.

150. Mr. Grant computes the gross revenue of Bengal, expedient and proper to be drawn into the royal exchequer, at 5 crores three lacks of rupees, and estimating the charges incidental to the collections at fifty-six lacks, leaves for the company a clear revenue from the subah of four crores forty-seven lacks, including a positive resumable yearly defalcation of at least two crores of sicca rupees.

151. I neither admit his estimate nor his conclusion; both which I deem wholly unsupported by established facts or solid arguments. No man of experience, I believe, will assert that the country exhibits any external signs of this prodigious wealth; it is not to be discovered, in the accumulation of the ryots or zemindars, nor to be accounted for, in the extravagance of the latter. In tracing the revenues of the country for a period of more than two hundred years, we find no statements to justify Mr. Grant's calculations; neither the abilities of Jaffier Khan, nor the attempted extortions of Cossim Ali afford any support to them. The discovery was reserved to the present period; but until better proofs be [184] produced in support of it, I trust to the wisdom of all periods to decline adopting his estimate as any principle of action.

152. In recording my opinion in opposition to the arguments and sentiments expressed by Mr. Grant, I disavow every idea of speaking lightly of his Analysis. The labour and ingenuity of his researches are highly meritorious; they display a superior degree of knowledge and abilities, which I most readily admit and applaud, and am happy to avail myself of them whenever I can, with practical experience, in the collections and management of the revenues which Mr. Grant does not profess to have acquired. He might have found many reasons to distrust the reality of his speculations; and still more, the possibility of reducing them to practice. On this point, indeed my sentiments are absolutely irreconcilable with those which he has adopted. I am well aware of the embarrassment under which the company labour, from the enormity of

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their present debts; and if the resources of the country afforded in my opinion available means for diminishing the burthens equal to what Mr. Grant supposes, I should not hesitate to recommend an attempt for securing them; but convinced as I am, that the attempt would be unsuccessful and distressing, the obligations of my duty impose upon me the avowal of this conviction.

153. I shall now proceed to consider a question of the first importance;—by what mode of agency the collection of the revenues of the country can be made, with the greatest advantage to the Company. The court of directors have in fact decided it, and I might content myself with recommending measures in conformity to their decisions, without discussing the propriety of them; but I deem it my duty to record the observations suggested by my own experience, which will either afford new reasons in support of the resolutions adopted in Europe, or furnish matter for future consideration and decision.

154. There are three modes by which the revenues of the country may be realized for the state. First, by employing officers for this purpose on the part of government, to collect them immediately from the ryots or lower denomination of tenants, without the agency of the zemindars or farmers. This mode of management is usually termed *khas*; the inferior agents and receivers under the collector are chosen by him, and have fixed salaries allotted to them.

155. The due and successful administration of this plan, supposes sufficient knowledge and experience in the collector employed, with respect to the rent and land, to regulate all the detail of the settlement and collections, as well as time and application to go through with it, the Mofussil account should be examined; the charge of the inferior agents, whether employed to collect the rents of a village or pergunnahs should be inspected; and curtailed where exorbitant; the number must be regulated; and the rent of each village and indeed of every ryot ought to be adjusted.

156. The advantages attending this mode of settlement, in speculation are these: The collector has it in his power to reduce the cesses where they are burthensome, and to equalize the assessment paid by the lower classes of ryots; it affords him an opportunity of ascertaining the resources of the district, to acquire a knowledge of any improper reductions which have been made in the rental, to afford relief where wanted, to encourage improvement, and to establish such regulations as he may deem best calculated for the security of the cultivators of the soil, against present exaction and future oppression.

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157. It ought also to be the most productive, by bringing to the account of government the profits of intermediate farmers and contractors, as well as the produce of their frauds and embezzlements.

158. The objections to the plan and its disadvantages are these:—That it presumes a degree of knowledge, experience and application in the collectors, which is rarely to be found or attained: It may exist in those of the present day, without any assurance that it will be found, in their successors. The selection of proper inferior agents depends upon them; and their fidelity and exertions, from the dewan and officers in his cutchery to the lowest deputy, will be in proportion to the ability and vigilance of the superintending officer. If incapable of examining the accounts of his agents, and of detecting the fallacies of them, he will be exposed to constant imposition, and the public loss will be proportionably great. The same effects would follow from indolence.

159. The government is not secured, with respect to its revenues, by any specific engagements; it must stand to all losses and accident of seasons; where the ryots fail or are unable to pay, there is no remedy, and the annual amount of the revenues must be subject to considerable variation. The native officers employed in the detail of the business are only bound to a responsibility generally for the faithful discharge of the trust reposed in them, and to account for what they collect.

160. The board of revenue can exercise little control over this mode of management, but must rely upon the conducting officer; the detail is too minute for their inspection.

161. Where the operation is applied to the lands of a zemindar, he remains idle; or, what is worse, employs himself secretly to counteract the success of the collector, and a subsistence must be allowed him by the government.

162. In general it will be found, that the settlements attempted upon this plan, have proved unsuccessful under our administration. It was however often executed by the Mahomedan government, who entered into all the details of the business, and examined the accounts of the aumil or collector with rigour and minuteness. Whether, for this reason, it ought to be attempted by us, or not, remains to be decided. [185]

163. In the execution of a khas settlement, as usually performed, details which I have described are seldom entered into; and it means little more than delegating authority to the collector of a district, to conclude specific engagements with farmers or with petty landholders for the rents of the several

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pergunnahs and divisions, instead of entering into an agreement for the revenues of the whole zemindarry, with the proprietor of it. These engagements are more or less detailed, at the discretion of the collector. The principal advantage attending this mode of management, is the probability of larger receipts. That, rests upon the supposition, that the zemindar declines engaging for the revenue of his lands, and that the resources of them, are equal to the assessment on them; as well as to furnish a provision to the zemindar upon the collector's knowledge of these emoluments, and upon his ability to collect them. With regard to the persons with whom he may enter into engagements, a comparative advantage may arise to them; that of a better security from contracting with government, than with the zemindar; but this ought not to be the case, where the collector knows and discharges his duty. In other respects, the plan combines many of the evils attending the farming system; which is now to be considered.

164. The conveniences of collecting the revenues by farmers are, few and small; whilst the disadvantages are, many and great. It is certainly easy and simple to contract with a farmer for the revenues of a district: and this is all that can be said for it. Experience proves that it is fallacious in point of security, for the farmers and securities both fail; and that it is oppressive in its execution. The engagements with a farmer, from a deficiency of local knowledge in the officers of government, can seldom be made with sufficient precision to prevent impositions on his part; and the subsequent attempt to redress them, generally affords him grounds for claiming remissions. A temporary farmer never looks to future improvements: and the system opens a door for the introduction of persons in the management of the collections, who ought ever to be excluded; those who are in the service of Europeans, and participate their influence: But as it stands universally condemned, there is no occasion to detail inconveniences, which are acknowledged. The partial admission of farmers may perhaps take place on the grounds of necessity, as a remedy against greater evils.

165. The Third mode is to make a settlement with the zemindars: and upon this subject I must apologise for being diffuse.

166. The situation of a zemindar combines two relations; one, which originates in the property of the land, a portion of the rents of which he pays to the state; and the other, in his capacity of an officer of government, for protecting the peace of the country, and for securing the subjects of the state from oppression. An extent of country yielding a proportion of one

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crore of rupees, equivalent to a million sterling, is the property of the zemindars of Burdwan, Rajeshahy, Dinagepore, Nuddea, Beerbhoom, Bishenpore, and Jessore.

167. If we consider their relative situations; the importance of the character will be apparent. Justice, integrity, moderation, humanity, a knowledge of their own rights and those of their tenants, an attention to business, and an acquaintance with the detail of it, ought to be their characteristics. Setting aside the moral part of their characters, I shall more particularly consider how far they possess the two last qualities mentioned, without which the former must be in a great measure, silent unproductive virtues.

168. With respect to the zemindars generally, opposite opinions, as is the case upon most subjects in this country, have prevailed. By some the zemindars have been considered as the natural guardians and beneficent protectors of the ryots, and as the objects of their esteem and veneration. By others, they have been decried as an useless, idle, oppressive race, practising every species of extortion, or countenancing it by their inactivity and ignorance.

169. If a review of the zemindars in Bengal were made, it would be found that very few are duly qualified for the management of their hereditary lands; and that, in general, they are ill-educated for this task; ignorant of the common forms of business, and of the modes of transacting it; inattentive of the conduct of it, even where their own interests are immediately at stake, and indisposed to undertake it. Women of this denomination are, by their own laws and customs, secluded from all immediate interference. Minors, from their natural incapacity, are in the same predicament.

170. Let a zemindar be asked, what are the rents, and rules for demanding and fixing them, in his district, or in any part of it; what is the assessment of any pergunnah: what is the particular produce of any part of it; whether that produce has increased or declined; what manufactures are established in it; in short, let the questions have any reference to the internal detail of the business and state of the country, his replies would probably be the same, as if he had never entered it, or he would refer to his dewan or some officer for information. On one point, he is always clear and explicit, the inability of his lands to pay the assessment; nor will he hesitate to state the decline of cultivation, as the cause of it; although, if true, it must have been chiefly owing to his own bad management.

171. The business in general, is exclusively transacted by

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the zemindarry servants; and all that the principal looks to, is a release from the trouble of attending it, an exemption from the importunities of government, and a sufficiency to gratify his wants, present or anticipated. In their houses the zemindars are treated with respect and attention by their domestics; and are flattered, soothed and served, in proportion to the hopes, fears and interests, of the parties concerned. But although the power of dismission and appointment of their servants rests with them; and although this power is employed as a source of traffic [186] and emolument, the zemindars are as much dependent upon their servants, as the latter are upon them.

172. Their ryots have seldom access to them; and when they are permitted to approach them, or force an intrusion with complaints and petitions, they are dismissed with a reference to the dewan, or perhaps sent back to their houses, with an order, in the name of the zemindar, which the former has dictated: nor is the sale of justice uncommon with them.

173. The avowal of their hereditary rights, and the great regard paid to them by the British Government, has inspired the zemindars with an idea that these rights are indefeasible: very few instances have indeed occurred to contradict it. This opinion is propagated, with the same conviction, through all the classes of talookdars and ryots within their jurisdiction, and hence they have acquired a permanent influence over all their tenants. Its operation of late years has seldom, I believe, proved beneficial to the country. In one respect, it has been sometimes attended with great evils, that of preventing the ryots complaining against exactions; for the latter reason this way, "although we should now obtain redress, we shall in future "be exposed to resentment."

174. The ignorance of the zemindars, and their great inattention to the management of the concerns for which they are responsible, is as deplorable as it is universal. I shall detail some of the consequences attending it.

175. They seldom know the principles upon which government acts with regard to them. Every transaction is misrepresented; and those which proceed from a sense of justice or moderation in the ruling power, are explained to have been effected by intrigues, or the successful applications of influence.

176. All the principal zemindars have vakeels or agents in Calcutta, whose business is to inform them of what passes, or is supposed to pass, regarding them. The habit of intrigue, and of attempting to obtain, by indirect means, that which, if

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proper, would be accorded as a matter of course; and if improper, by none, is of such long standing and so inveterate as only to be eradicated by time. Hence it happens that when a zemindar fails in obtaining his object, he imputes it to a want of interest in his solicitors, or perhaps to other motives more injurious to the reputation of the government and its officers; and when he succeeds, the credit of administration is not raised with him.

177. But the effects of misrepresentations upon ignorance, are far more extensive. The zemindars are encouraged in disobedience and evasions; they are taught to ascribe to the favour and indulgence, or to the resentment of individuals, the censure or compliance of the supreme power, and they are made to believe that every thing depends upon intrigue, without any relation to system or to principles. The common variations in the practice of a government, where uniformity is not invoilably observed, will add strength to these sentiments; and the zemindars of course adopt them, as rules of conduct.

178. But the most serious consequences of the ignorance and incapacity of the zemindars, are those which affect their ryots. Let the situation of a man, in this predicament, at the head of a large zemindarry, the management of which is intricate to a degree, be considered. Nothing can be more evident, than that he must be exposed to endless frauds and impositions. His head farmers obtain leases, at an under value, for private considerations paid to the managing officer; or, by the same means, remissions at the close of them. Impositions prevail through all the gradations of renters to the ryots: hence proceed alienations of land, unknown to the zemindar or his officers; deductions in the rents of some tenants, made up by augmentations, on those of others; fabrications and mutilations of accounts, at the end of a lease; fraudulent concealments, for temporary stipulations; the perpetual introduction of new taxes; conciliatory remissions, at the commencement of a lease; and arbitrary impositions at the expiration of it, with the endless catalogue of abuses, which perplex mofussil accounts, and render a remedy difficult.

179. I wish to make these remarks intelligible to those, who have had little experience of the facts on which they are founded. Perhaps the following detail may, for this purpose, be of use.

180. A zemindar, possessing an extensive district, having made a settlement with government, relets, in portions, to several farmers; they again, make over their leases, in whole or in part, to others; and these again, to renters of inferior

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denominations. To reverse this operation, the ryots, who cultivate the soil, pay to a head ryot, mundul or gomastah, of which each village, according to its extent, has one or more; these to a renter of two or three villages; he, to a farmer of a terf or division, comprehending several; and so on, through the farmers of a pergunnah to the zemindar; and ultimately, to the officer of government.

181. This is the description of the detail of business, in most of the principal zemindarries. If, in some, the zemindars should employ their own officers, it diminishes the gradations but little. It is only in the smaller zemindarries and talookdarries, and that not invariably, that the proprietors collect the rents from their ryots: in general, they are far removed from them.

182. Where the fundamental principle of the collections is not fixed, it will not be surprising, that in every district, there should be a constant struggle between fraud, exaction and concealment. Where a zemindar knows nothing beyond his engagements with his own immediate farmers, and those imperfectly, the operation must be extensive. The zemindarry officers, exclusive of the * bids, derived from a regard to their own interests, are seldom sufficiently informed of what passes in the numerous stages of the business. [187]

* *sic in orig.*

183. The following quotation from an address of the collector of Rajeshahy, is in point: speaking of that extensive zemindarry, he says.

184. The people in this country have eternally in their mouths, "the necessity of distinguishing between sudder and "mofussil; by which they mean, in this instance, the difference "between the general knowledge that can reach the governing "power, compared to the real state of things in the detail. "The deputy, in his pergunnah court, if he never leaves it, will "form a very defective judgment of the state of his village; the "zemindar, if he relies upon his deputy or dewan, will know as "little of his pergunnahs."

185. He adds a reflection, which, though not strictly applicable in this place, is too important to pass unnoticed: "What "comparative knowledge a temporary superintendent of "collections can obtain, with whatever labour, need not be told; "he may often be working, both day and night, upon the most "mistaken principles, and acquiring, not knowledge, but confir-"ming error."

186. I have assigned to incapacity and want of application

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in the zemindars, what has been attributed to worse motives; but this, I believe, is certain, that whatever their follies or vices may be, they are themselves the principal sufferers. It is not from profusion, or from the exorbitancy of the demands of government, that they are generally, at this time poor and in debt. Ignorance and inactivity have loaded them with the responsibility of discharging obligations which they might, perhaps with moderate abilities and attention, have avoided.

187. The preceding description will explain an observation which has formerly been made, that the apparent justice of restoring a zemindar to the management of his lands, has not always proved conformable to humanity. The ruin of the zemindar of Baldacaul, who was neither a minor nor female, is a direct proof of it; many instances of real distress, the consequence of this measure, might be exhibited. Nothing perhaps has more embarrassed the officers of government, than to unite the justice of the measure, with the protection of the zemindars property. The attempt has often been defeated, when the utmost consideration and labour have been bestowed upon its accomplishment; and it has been sometimes found, that the only method for insuring this object, was to let the lands in farm, and provide a separate maintenance for the zemindar. Even there, the very means have been employed to defeat the end proposed, and the sums which were destined to the subsistence of the zemindar, have been dissipated by his servants in unavailing intrigues for his restoration to a nominal trust; and their access to real power, or the pretext, has been used to cover their own frauds.

188. The opposition which often subsists between a collector of government and a zemindar, has been held forth to public observation, in innumerable instances; the object of both ought to be the same, but they seldom agree. This also may be attributed to the ignorance of the zemindar, and the intrigues of the zemindarry servants, contending for influence, which are equally directed to the subversion of the collector's authority, and of the power of each other.

189. When a collector attempts to check abuses, the zemindar is made to believe that his authority is annihilated; if he controls the coduct of the zemindarry officers, that he acts from a wish to take the management into his own hands. Hence representations on one side, intrigues on the other, the ryots are ushered in as complainants, and every mode exerted to infuse suspicions of the integrity and conduct of the collector. In the district, an underhand influence is employed to counteract

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legal authority, and universal confusion prevails. The collector complains that his power is subverted; and the zemindar that he is oppressed. The impartiality of government exhibited in patient investigation, has been imputed by each party, to a design to favour the other.

190. In zemindarries, at the head of which minors or females are placed, the mutual contentions of the zemindarry servants, for the direction of the management, scarcely ever subside. In Burdwan, the opposition of the zemindar and his mother; in Dinagepoor the representations of the family servants, on behalf of the dowager Ranny and the minor zemindar respectively; in Bishenpore the complaints of the widow of the deceased zemindar against her old servants at one period, and against those nominated on her own representations at another, are a few amongst many instances on record which might be produced. An uniformed or indolent zemindar, stands nearly in the same predicament. If the difficulty be dissolved by a public act appointing a manager, he is too apt to rely upon the influence which has raised him, without regard to the zemindar, whose interests he is nominated to superintend. In this situation, he generally becomes the object of jealousy, which he must soothe; and of complaint, which he must suppress; the point is gained by apparent concessions on his part, but really at the expense of the principal. To decide upon his conduct and upon the propriety of supporting or dismissing him, is by no means easy; for this requires a minute examination of the business in detail, transacted at a distance, beyond the reach of inspection.

191. One half of the complaints and representations preferred to the government in the name of zemindars, are either suggested by the means which I have detailed, or fabricated by their servants without their knowledge. These complaints, to persons unacquainted with the customs of Bengal, suggest an idea of the prevalence of universal oppression; by others with some experience, they are referred to intrigues. To discover the truth, ought in every instance to be the object of government; but it always proves a task of great difficulty and embarrassment. [188]

192. To those who have been used to consider the zemindars as versed in all the functions of their situation and trusts, as possessing an intimate knowledge of their tenants, and an immediate connection with them, as animated with a regard for the prosperity of their estates, and as faithful executors of the public duties; these remarks will appear extraordinary. They are the result of my own experience, combined with that of

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others: and I fear no refutation of them, where they are examined with candour, and can be ascertained by local reference and information.

193. It is of the last importance, if possible, to distinguish between those imperfections which are natural to the zemindars, and others, which the practice of their rulers has given rise to, in order to discover the principles of future regulation. Neither an arbitrary, nor a variable system of government, is calculated to inspire its subjects with confidence. If exposed to increasing or fluctuating demands, they will give little attention to make improvements; or if they should attempt them, they will be equally careful to conceal them. If liable to be dispossessed of the management of their estates, they will have no anxiety to acquire the habits of superintending them, and will look to present advantages, unconcerned at future consequences. In such a state of things, they are compelled to resort to intrigues; and their primary object is to secure a real patron or ostensible protector. What has once been accomplished by intrigue, they conclude may be successfully practised again; and, relying upon a principle so habitual to them, they re-assume the management of their lands after dispossession, without profiting by past experience, with the same indifference and disregard to their essential interests.

194. I by no means attribute the habits or situation of the zemindars to our administration; the evil had long before taken root. The universal dispossession of the zemindars by Jaffier Khan, the impositions upon them by his successors, and the notorious corruption of the native government, existing, I believe, wherever Mahomedan despotism prevails, are causes sufficient to account for the consequences.

195. The frequent variations in our political rules and principles, were certainly ill calculated to remedy these defects. The means adopted for this purpose, were oftener applied to correct the symptoms, than to eradicate the evil itself; nor was it to be supposed that we could at once, assume principles of action, which could arise only from knowledge founded on experience. The habits of the people, formed by despotism, and exhibiting a mixture of simplicity, fraud, servility and tyranny, seemed too inveterate to be corrected by another set of rules. Forbearance would be construed into ignorance by some, and fear in others would dictate a suspicion that it was only temporary; in such a situation, the government and its subjects, would misunderstand each other; and whilst the former hesitated at conforming to those principles, which

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humanity and justice led it to adopt from observing abuses in the application of them, the latter, would continue to act upon their old habits and principles.

196. The preceding observations, if well considered, will point out the objections to a settlement with the zemindars, the disadvantages to which it is exposed, and the evils which we must attempt to surmount, if upon the whole, this measure should be determined on. The following arguments occur in opposition to these objections, and in support of a zemindarry settlement.

197. That in making a settlement for a term of years with the zemindars, we rely upon the strongest of all principles, by uniting the interests of our subjects with that of government; that although this principle has been checked by fluctuating measures, there is no reason to suppose it will not gradually operate under another system, where it is allowed scope, and particularly if regulations are adopted to strengthen it; that this mode affords government the only substantial security for the revenues, by making the property of the lands responsible for it; that to permit the zemindars to retain this property, without allowing them to exercise the functions annexed to their denominations, seems absurd and impolitic, since nothing but an absolute exclusion of them, and a declared annihilation of their rights, can destroy their influence; that if this could be effected with justice, and if they were excluded from the management of their estates, an allowance must be granted to them, and the amount would be a heavy expense to government, unless it were made up by the superior management of their substitutes, which there is little reason to expect: partially it might be the case, but universally, never. That this system has the simplicity derived from the employment of farmers, with a security which every other plan, wants; and, finally, that it is the only plan which can be adopted, without some degree of injustice to the acknowledged rights of the zemindars.

198. Before we determine upon either of the modes pointed out, there are other considerations connected with them, which I shall now enter into.

First, The form of our government in Bengal.

199. It is material to observe, that the entire system of Eastern finance had a reference to a form of administration, distinct from ours; and it cannot be deemed unimportant to trace the distinguishing points of variation, between them.

200. Summary investigation, and arbitrary punishments, were the natural consequences of a despotic government.

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When a ryot complained against a superior officer, or a zemindar or talookdar against an aumil, the inquiry seldom went beyond presumption, which was deemed sufficient to justify the infliction of punishments. The natives, acquainted with the habits, misrepresentations and practices of each other, as often, probably, judged right [189] as wrong; and the promptitude of decision, in some degree, corrected the licence of oppression, where no regular system existed to restrain it.

201. Under our government, the case is widely different. Rules have been established for the hearing and trial of complaints; and the process is conducted by forms, imposing delays which usage alone can reconcile to those who, from injuries sustained, have a title to complain, and a right, in their own opinion, to immediate redress.

202. The delay inevitable to this regularity of system, is in itself, a grievance often mentioned, particularly by the lower orders, who by it, are exposed to real injury. In a country where "short injustice" is proverbially said to be preferable to "protracted justice," the remark requires little proof. It is also worthy of observance, that the same cause gives rise to innumerable false complaints, for the sole purpose of defeating and interrupting the measures of government. When the end to be obtained by preferring them, is answered, the complainants disappear.

203. Under the Mahomedan government, the power of every department centered in one person. The dewan in the khalsa, assisted by the information of the public officers, examined the accounts of the revenues, with an expedition impossible to be attained by us. The officers employed in this department, were not only subject to dismission, which as often preceded inquiry, upon the least suspicion, as followed it; but to the confiscation of their property and personal punishment for offences proved, and sometimes surmised only. The collections were also made, with a rigour which has never been imitated, by any European.

204. An officer employed in the Mahomedan administration to collect the revenues, and the zemindar or farmer who contracted to pay them, hesitated at no means, to fulfil the obligations of their trusts or engagements. Any disobedience to orders, evasion of them, the concealment or fabrication of accounts, were considered as crimes against the state; but a private pecuniary commutation was often accepted, as a sufficient discharge for established or imputed criminality. No power, however exercised, could effect impossibilities; but

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the terrors and punishments of such a form as I have described, possessed a coercion which ours, wants. If, with the advantages of information attainable in the country, a doubt can arise upon the truth of these remarks, they may be easily verified by contrasting the faults committed and punishments inflicted under the authority of these nazims, with the various acts of disobedience, evasion, fraud, concealment and extortion, practised with impunity under our authority, by the zemindars and natives employed in the revenues. It may not be too much to assert that the zemindars, ryots, and subjects of our government, avail themselves of its lenity to infringe its orders. They know that punishment is neither arbitrary nor immediately inflicted: they are aware of the difficulties which impede detection, and of the forms to be observed in investigating complaints: they confide in their own abilities to misrepresent and perplex; and trust, after all, that our laws and humanity, aided by a consideration of their habits and customs, will afford an indulgence to their transgressions. With us, they argue upon our principles: in their conduct, they assume their own; for although the coercions of despotism have been removed, the habits implanted by it, still remain.

205. It will easily be conceived that a form of government, where one man despotically presided, and he, too, conversant in the languages and manners of his officers and subjects, was capable of an attention to the detail of business, which ours is not. The coercion and activity of such a government gave a vigour to its acts, which we must enforce, by more regular methods: our proceedings are formally held, and methodically arranged; all papers and letters received are read at public boards, deliberated upon, and, with the resolutions upon them and replies to them, are regularly recorded; papers and accounts relating to the revenues must go, through the preparatory operation of a translation. It is not merely sufficient to act right; we must also show the grounds and reasons of our resolutions. The time occupied in an attention to these forms would be sufficient for a dewan, in his mode of transacting business, to decide ten times as much. The collectors of revenue are equally obliged to adhere to prescribed order, and to communicate to the Board of Revenue in English, information and accounts, the grounds of proceedings, which did not employ half the time required for the translation of them. An aumil had nothing more to do than to direct copies to be made, and send them with a short address, the work of his moonshee, to his principal.

206. There is no country in the world, I believe, where

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the officers of government devote more time and attention to the discharge of public business, than in Bengal. The official duties are inconceivably laborious to those who perform them, with zeal and assiduity—an assertion which the public Records will prove. But there are limits to industry, and bounds to exertion. If too much be attempted, matters of great importance must be neglected. The control of the board of revenue over the collectors, and that of the supreme power over them and all other departments, will alike prove ineffective, if their attention is dissipated in the minutiæ of detail.

207. These reflections, too obvious to escape any observation, must be examined, and the weight due to them, be estimated in establishing any system for the conduct of public business generally, and particularly with respect to the revenues. What a former government could effect by arbitrary power, summary decision and dispatch, without formality, cannot be done in the same time, or by the same means, by a tempered limited authority, acting by settled rules and forms. What, therefore, could be executed only by the former [190] administration, should not be attempted, by ours: practice must be modified to principle, and uniformity be established throughout. The multiplication of business must be guarded against; for if it should exceed its proper bounds, the possibility of control would be defeated, and nothing can be more evident, than that no system can generally succeed, where the controlling power is unequal to the task of watching its progress. If, upon every occasion where artifice is employed, or evasions practised, to defeat the prescribed measures, government itself must interpose new orders, or its supreme authority; or if the progress of them must be delayed whilst an inquiry is carrying on into complaints against the minister, (for this must ever be the case where complaints are preferred) the system which they are meant to support must vanish into air, or the whole be left, to the discretion of the conducting agent. I hold it far wiser to adopt a system upon other principles, which will not require such extraordinary exertions; and which moderate talents and industry may progressively carry into full accomplishment.

sic. in orig.

208. The system at present established for the management of the revenues, renders the government dependent upon the communications of the collectors for information, and upon their skill and attention, for the realization of its revenues.

209. The power of a collector is well known to be great and extensive, in proportion to the trust delegated to him. The situation requires considerable ability, a knowledge of the

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language, unwearied zeal, incorruptible integrity, and great humanity. Any government would, no doubt, wish to make choice of those persons only for this trust, in whom the qualities recited are to be found. But this is not always possible, and every deviation from the rules which ought to dictate the appointment of a collector, has a bad effect upon the success of the business belonging to that charge.

210. It is well known that a collector may adhere to the letter of the rules prescribed for his conduct, with little improvement in the business entrusted to him. That activity which gives energy to regulations, and the zeal and ability which suggested them, may all be wanting, without any imputation of criminal conduct. The board of revenue, with competent experience and laudable exertions, cannot penetrate into the detail of occurrences, at a great distance; and incapacity in a collector, may lead to a diminution of the assessment, even against their own conviction of the necessity for it. Without any intention to deceive, the Reports of native officers are quoted to support assertions, which knowledge in the executive officer, would have mistrusted, and ability refuted.

211. Whether we refer to the persons now in employments or to those of any other period, it is perfectly evident that knowledge, abilities, and application, are distributed amongst the collectors, in various and unequal proportions. One man may be competent, not only to the discharge of his current duty, but to regulate the assessment in all its detail, to the lowest sub-divisions; he may be equal to the task of unravelling the complex accounts of the ryots, and to distinguish between false and true representations, and know where to interpose and where to withhold, the exercise of his authority. Another perhaps, with equal honesty, has talents sufficient only to discharge the business, according to prescribed forms.

212. One, if left to himself, would improve the revenue, and render the people under him happy. Another, with the same discretion, would let all the business run into confusion. With one set of men, their officers have all the power; and their master the appearance and responsibility of it. With others, the official servants are restricted to the exercise of ministerial functions; and the collector, with his responsibility, preserves the control in his own hands. But even the ablest and best informed will acknowledge, that the perplexed details of the account of the ryots in Bengal, cannot be understood, without the assistance of the natives versed in them.

213. These considerations, are, in my opinion, very important. We are not to indulge a vain expectation, that

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the collectors will always be men of the first talents and knowledge. In judging, what they will be in future, we must look to, what they have been. The same persons do not always continue; and experience and qualification are not transmitted with offices. In discussing a system of management, the situation and qualification of the collectors by whom it is to be executed, must be adverted to. If the system proposed should require those talents and that knowledge, which belong to few only, it must either be confined to those few, or the others must be removed for able substitutes; or, if the latter be deemed invidious and impracticable, the measures, if general, must be adapted to the standard of all capacities.

214. It is not my intention to assert, that all the defects which I have stated exist at this moment, in every part of the country; by the vigilance and zeal of the officers of government, by their integrity, and that of their superiors, much have been done to reform them. I relate only what I have seen in the course of progressive experience; and the review is of consequence, without the necessity of a minute distinction between evils which exist, and those which have been corrected. If under any circumstances they are liable to return, we should as far as possible, guard against them; and for this purpose they must be known, without an invidious discrimination of the places, where the humanity of a collector, assisted by knowledge and prudence, has prevented the impositions of the zemindarry servants, and saved the proprietor from ruin.

215. Each subject of consideration, as it occurs, seems to point to a different system of regulation; but it is not from a partial view of the revenues that we can deduce the true principles of arrangement. They must result from a connected consideration, of the whole; [191] and I shall therefore postpone the conclusions which the preceding reflections suggest, and proceed to other circumstances which merit attention. In the details which follow, I shall avail myself of the information afforded by the gentlemen appointed to superintend the aumany investigation in 1777, as well as that supplied by the present collectors.

216. The rent of the land, through whatever channels it passes into the public treasury, is paid originally by the ryots, or the immediate cultivators of the soil. Their situation, not only on this account, but as being the most helpless and exposed to oppressions, ought naturally to attract the attention and engage the interest of the ruling power.

217. By the institutes of Akber, we are informed, that when from motives of justice and humanity, the emperor ordered

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a settlement of the country to be made for ten years, he began by directing a measurement of the lands, and by fixing the rates of them, according to their qualities and produce. The proportion which he claimed for the state, was one-third of the medium produce.

218. Whether this operation extended to Bengal, I know not: Turymull is supposed to have fixed the rent payable by the ryots, but by what rules he settled it, we are not certainly informed. The assul jumma established by him, does not now any where exist.

219. At present, no uniformity whatever is observed, in the demands upon the ryots. The rates not only vary in the different collectorships, but in the pergunnahs composing them in the villages and in the lands of the same village, and the total exacted, far exceeds the rates of Turymull.

220. Where these variations take place, by any established rules founded on the quality of the soil, its produce, and the uses to which the land is applied; however perplexing they may be to the collector, or other officers of government, I do not deem them of material inconvenience to the ryots, who from usage understand them, and can tell when they are exposed to exactions. But the standard is often so indeterminate, that the ryots neither know what they have to pay, nor can the officers of government, without the most difficult investigation, ascertain whether they have been imposed upon or not.

221. Of all subjects relating to the revenues, this, though the most important, is at the same time, the most difficult to explain. I distrust my own knowledge upon it, and still more my ability to render it intelligible. I shall not, therefore, in this place, enter into all the detail that it admits, but confine myself to a few general principles of practice only.

222. There are two fundamental distinctions in the tenure, of the ryots, into which almost all the variations might be resolved; the first, when the rents are calculated upon an assul, or original rate, with an addition of the cesses subsequently imposed.

223. The imposition of these cesses is generally discretional; they differ in names, numbers and amount, throughout the country; their rates are variously regulated, at so much per rupee, or according to the number of months, and by other distinctions. The proportion of each, is not calculated upon the assul only; but generally, upon the aggregate of that and the preceding cesses, and so on progressively.

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224. The second is, where a fixed sum is paid for a specific quantity of land, at so much per bega, without any other distinction. The rate, in the first instance, may be settled with a due regard to the quantity of the land and its produce. The ryots, holding under this form, are compelled to stand to all losses; to pay for the land, whether cultivated or not and no security against demand but desertion.

225. There are two other distinctions of importance also, with respect to the right of the ryots. Those who cultivate the lands of the village to which they belong, either from length of occupancy or other cause, have a stronger right than others, and may, in some measure, be considered as hereditary tenants, and they generally pay the highest rents. The other class, cultivate lands belonging to a village where they do not reside; they are considered as tenants at will; and having only a temporary accidental interest in the soil which they cultivate, will not submit to the payment of so large a rent as the preceding class, and when opposed, easily abandon the land to which they have no attachment.

226. In general, throughout Bengal, the rents are paid by the ryots in money; but in some places, the produce is divided in different proportions, between the cultivator and zemindar. This custom chiefly respects lands under the denomination of Khamar.

227. A ryot pays his rent either by a formal or implied agreement.

228. The first is a deed, called a pottah, which ought to express the nature and terms of his tenure, and the amount of his rent; it often however refers some of the conditions to indefinite rules, such as the custom of the village, or the pergunnah, the rates of an elapsed year, or the rent of his predecessor.

229. The terms of an implied agreement are sometimes specific, as in Chittagong, where the rents are paid from year to year, according to rates established upon a measurement of the lands in the year 1767; or indefinite, as having a reference to the rates of the last and preceding year, as in Nuddea.

230. In some places, as in the northern parts of the Dacca district, the collections are made by a hustabood, or measurement of the land held by each renter, immediately previous to the harvest, agreeable to which the lands are valued, and rents received.

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231. It would be endless to attempt the subordinate variations in the tenures or conditions of the ryots. It is evident, that in a country where discretion has so long been the measure of exaction, where the qualities of the soil and the nature of the produce suggest the rates of the rents, where the standard of measuring the land varies, and where endless and often [192] contradictory customs, subsist in the same district and village; the task must be nearly impossible. The collector of Rajeshahy observes upon this subject, "that the "infinite varieties of soil, and the further variations of value, "from local circumstances, are absolutely beyond the investiga- "tion or almost comprehension, not merely of a collector, but "of any man who has not made it, the business of his life."

232. The distinctions above pointed out, have a reference to some rule; but the abuses that subsist are great, and more important to be known: amongst these the following may be enumerated.

233. First.—The arbitrary impositions of the zemindars, farmers and others, to which the ryots are subject, which are generally measured by their supposed ability to pay them. The pretences for these impositions, are various; the death of a zemindar, the birth of a son, any increase by government upon the zemindar, are some amongst the number. A stipulation is sometimes exacted, and without ceremony given, that these taxes shall terminate with the year; but they are seldom relinquished, without the substitution of others to an equivalent amount.

234. Second.—The want of formal engagements between the renters and the ryots. This is a very general complaint, as it renders it almost impossible to detect exactions.

235. Third.—The inequality of the assessment, to the advantage of the superior, and to the great injury of the inferior ryots, established by the influence or impositions of the former.

236. Fourth.—The indefinite terms of the pottahs in some places, which neither specify the quantity nor the quality of the land, or rate of payment.

237. Fifth.—The arbitrary custom of levying the deficiency occasioned by failures in some parts of a district, upon the other ryots.

238. Sixth.—The continual breach of engagements with the ryots, on the part of the zemindars or landlords and renters.

239. Seventh.—The want of regular discharges to the ryots, for the rents which they pay.

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240. On the other hand, the ryots derive advantages, even from abuses. The want of engagements, or of precision in the terms of them, affords them opportunities of imposing upon the landlords; artifice is opposed to exaction, and often with success. They cultivate lands, of which there is no account, and hold them in greater quantities than they engage for; hence they are enabled to pay rents and cesses which appear extortionate; they hold lands at reduced rate by collusion; obtain grants of land fit for immediate cultivation, on the reduced terms of waste land; and by management with a renter at the close of a lease, procure fictitious pottahs, and accounts to be made out, with a view to defraud his successor.

241. It has been found that the ryots of a district have shown an aversion to receive pottahs, which ought to secure them against exaction, and this disinclination has been accounted for in their apprehensions, that the rates of their payments being reduced to a fixed amount, this would become a basis of future imposition: but admitting this to have its weight, the objection may be also traced to other sources, in the preceding explanations. The collector of Rajeshahy informs us, "that he fears the ryots would hear of the intro-"duction of new pottahs, with an apprehension that no explanation could remove."

242. In almost every village, according to its extent, there is one or more head ryot, known by a variety of names in different parts of the country, who has in some measure, the direction and superintendance of the rest. For distinction, I shall confine myself to the term *Mundul*; he assists in fixing the rent, in directing the cultivation, and in making the collections.

243. This class of men, so apparently useful, seem greatly to have contributed to the growth of the various abuses now existing, and to have secured their own advantages, both at the expense of the zemindar, landlord, renter, and inferior ryots.

244. Their power and influence over the inferior ryots is great and extensive; they compromise with the farmer at their expense, and procure their own rents to be lowered, without any diminution in what he is to receive, throwing the difference upon the lower ryots, from whom it is exacted by taxes of various denominations. They make a traffic in pottahs, lowering the rates of them for private stipulations, and connive at the separation and secretion of lands. If any attempt is made to check the abuses, they urge the ryots to complain

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and sometimes to resist. In Beerbhoom a striking instance of this, has been exhibited; when an attempt was made to equalize the assessment of the ryots, by removing the burthen from the lower class, and resuming the illegal profits of the munduls, an immediate opposition was made, and the complainants came to Calcutta. The government was obliged to interfere with a military force to anticipate disturbances; and at present the ryots are apparently averse to an arrangement proposed for their benefit, and upon principles calculated to ensure it. On a former occasion, when a general measurement was attempted by the zemindar of the same district, as a basis of a general and equal assessment, the munduls, by a contribution, prevailed upon him, to forego it. In Purneah, this influence has equally been exerted to interrupt the power and duties of the collector. In Rajeshahy, we are informed by the collector, that the head munduls are become the real masters of the land, and the first object of a zemindar should be to effect a gradual reduction of their power.

sic. in orig.

245. The committee appointed to conduct the investigation in 1777, in their address of the 25th March 1778, after describing more in detail than I have done, the functions of a Mundul or Mokuddim, make an observation upon this officer, which I think it material to particularize: "The Mundul is therefore chosen from amongst the eldest and most intelligent [193] "inhabitants, and his influence and services depend solely on "the good opinion of the ryots: it is not the interest of the "zemindar to change him, as long as he preserves their "confidence."

246. I admit the justice of this principle, and in considering this subject it merits attention. The point then to be ascertained is, from what cause an institution of so much apparent utility has fallen into abuse? The reply is obvious: the ignorance and incapacity of the zemindars and farmers on one side, and the inattention of government on the other, to the preservation of the antient forms of restraint. It would be too much to expect that any set of men should forego the advantages held out to them by an abuse of their trusts when all restraints and coercion are, from ignorance and inattention removed.

247. I shall here insert a remark of the committee before mentioned, which is agreeable to my own information and belief.

248. "It appears to have been an established measure

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"in this country, that the accounts of the rents of every portion "of land, and other sources of revenue, should be open to "the inspection of the officers of government; it was chiefly "by the intimate knowledge, and the summary means of "information which the government thereby possessed, that "the revenue was collected, and the zemindars were restrained "from oppression and exactions. To the neglect of these "antient institutions, to the want of information in the govern-"ment of the state and resources of the country, may perhaps "be justly ascribed most of the evils and abuses which have "crept into the revenue."

249. In order to preserve the valuation and register of Turymull, the office of canongoe was appointed, and in this office, all the records of public accounts were kept; naibs; deputies, were stationed in different parts of the country to mark the establishment of new villages, transfers of land and other circumstances, which occasioned a change in the state of the country; and every sale or deed of transfer, the measurement, the boundaries and divisions of land, were registered by them with a minute exactness. These records were referred to in every point, that respected the finances or civil government; and in all disputes concerning lands, they contained an account of all customs and variations in them; and served frequently, as a guide in imposing or collecting the revenue, and as a check on the embezzlements and exactions of the zemindars and public officers.

250. In the villages there were also officers for keeping the accounts of them, properly known by the name of Putwarries, who were generally considered as hereditary; their accounts formed the basis of the canongoe's records, and in some places, they are said to have been appointed by the canongoes. At all events, whether they received their nominations from them or from the zemindars, or from any public officer, I conceive them to be servants of the state, and responsible to it, for their trusts.

251. In the institutes of Akbar, the several inferior officers for registering the accounts of the land and rents, are recited under various denominations, some of which are no longer preserved; but the principle is there clearly established, and the correspondence of terms is immaterial. Of late years, and more particularly since the establishment of the English authority, the names and functions of the inferior officers have been confounded, and the whole system has fallen into insignificance or abuse. The canongoes have been as ready to take advantage of this as others; and hence the office has

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been by some condemned as of no use, because little was derived from it. The conclusion is not warranted by the laws of reasoning.

252. The apparent necessity for the revival of these institutions, and an observation of the abuses which have crept into them, seems to have suggested to some of the collectors the idea of their abolition, and the substitution of other officers in their stead.

253. Thus the collector of Beerbhoom proposed the appointment of a sheristadar to execute, with his assistants, the functions of the inferior canongoes; the collector of Purnea, with a view to preserve regularity in the mofussul accounts, recommends the nomination of mohurs and mutseddies; the collector of Sylhet, on the contrary, proposes that the office of putwarry should be new modelled by the canongoes.

254. In concluding this part of my minute, it may not be improper to hint at an evil, which more or less affects all orders of men, but fails particularly upon the ryots; I mean the great variety in the species of silver in currency, and the depreciated state of it. The discount levied upon the ryots, is as arbitrary and discretional, as any other species of taxation. One obvious remedy for this evil suggests itself; I mean a new coinage. But I shall not here anticipate a subject which has separately long attracted the attention of the members of government, and which they mean to take into their serious and collected consideration.

255. To the preceding reflections, upon particular subjects relating to the revenues, I shall still add some further observations, as introductory to the conclusions to be deduced from the whole.

256. The dominion over a populous and extensive country is vested in a few strangers, differing in language, religion, habits and laws, from those whom they govern. The power of the sword is exercised over the rest, through the natives themselves, trained by discipline into superiority. A large proportion of the rents of the country are paid into the Company's treasury; and the manufactures are applied to remit to England the surplus which remains, after discharging the claims on this government, and to augment the commerce and revenue of Great Britain. [194]

257. In the pacific disposition and habitual subjection of the natives, we enjoy a security without example in the records of history. At this moment, no government can have a stronger appearance of permanency than our dominion in

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Bengal; and without attempting to show how it might be convulsed or subverted, it will be sufficient to observe, that the surest way to retain it, is by establishing a system of government calculated to promote the happiness of our subjects, by affording them security in their property, relief from oppression, and a reasonable indulgence to their prejudices.

258. Our administration has heretofore been fluctuating and uncertain; an idea of improvement has been hastily adopted, unsteadily pursued, afterwards abandoned from a supposed defect in principle; new measures have been substituted, followed and relinquished, with the same facility; and the natives, from these variations, with every succession of men expect a change of system.

259. Measures in the detail must always be subject to variation from local circumstances and contingencies, which no foresight can provide against; but principles should be fixed, if possible.

260. The fluctuation in the members of government, as well as in the officers employed in the subordinate departments, renders the establishment of principles indispensibly necessary; for as experience cannot be transmitted with offices, the discretion of the agents will never cease to operate in the expectation of real or fancied improvement, unless it be restrained by rule. The characters of individuals, even where the same system is pursued, must have a considerable influence upon the success of it; but where no system is established, the evils will far exceed the partial benefits resulting from the talents, knowledge and zeal, of a few.

261. The skill and success which the natives display in applying to the defects of our personal characters, and in rendering them subservient to their own views and interests, are well known; what one man refuses, another is disposed to grant; the system rejected to-day, is again brought forward with new arguments in support of it, at another period; what has been once tried, and found to fail, is again revived under plausible reasons assigned for its failure. They study our dispositions, inclinations, aversions, enmities and friendships; and, with the cool caution so familiar to them, seize the favourable opportunity to introduce propositions for new systems and measures, or for reviving those which have been exploded. With the most upright intentions, our caution and experience are liable to be misled: but experience is not the lot of all; and the judgment will often yield to the suggester or adviser, where it ought to be guided only by the propriety of the measure

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suggessted or proposed. In the stability of system alone, we must look for a remedy against evils which can never be thoroughly eradicated or corrected; and this consideration is, with me, of the greatest importance.

262. We are not however to expect that our subjects will at once give us credit for this principle. Time will be required for imprinting it solidly upon their minds, and to eradicate the habits acquired under a despotic government, and strengthened by the fluctuating measures of our administration. But the evident advantage which they will derive from it, will, by degrees, force conviction upon them, and stimulate them to exertions, which they never could be expected to make, when the benefits of them were rendered precarious, by the frequency of alteration.

263. Despotism is as inconsistent with our constitution, as it is subversive of every idea of improvement. If we wished to adopt the principles of it, we must alter the system of our administration in India, and new-model the established regulations; but we must also reflect, that we are governing a people whose habits are implanted by despotism, who in their practice adopt the licentiousness of it, and the evasions and subterfuges which it gives rise to, and that they are more ready to take advantage of the moderation of our principles, than to adopt or acknowledge them. This reflection once suggested to me the idea of making our administration despotic in form, though not in principle; and at all events evinces the propriety of enforcing the orders and rules established, with a vigour and perseverance proportioned to their lenity.

264. We have admitted the property in the soil to be vested in the zemindars; and although it should be proved, under the Mogul system, to have belonged to the sovereign, which I deem impossible, the Company ought in my opinion to relinquish it. The mere admission of the right, unless followed by the measures that will give value to it, will operate but little towards the improvement of the country. The demands of a foreign dominion like ours, ought certainly to be more moderate than the impositions of the native rulers, and to render the value of what we possess permanent, our demands ought to be fixed. Removed from the controul of our own government the distance of half the globe, every practicable restriction should be imposed upon the administration in India, without circumscribing its necessary power; and the property of the inhabitants be secured against the fluctuations of caprice, or the licence of unrestrained controul.

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265. Those who have perused the preceding observations with attention, will not be surprized when I express a regret at finding so many objections occur against any devisable mode for managing and collecting the revenues of the country. The plainest, most natural, and wisest method is certainly to levy them, from the proprietors of the soil. The objections arising from their incapacity, whether the effect of bad education, indolence, or natural infirmity, on the other hand, must be guarded against. [195]

266. Taking the whole of what has been said on this subject, relating to our government in India, its form, the qualifications of the collectors, the necessity of establishing a permanent plan, and of convincing our subjects that in future our measures will be directed by system, into our collective consideration; after comparing the advantages and disadvantages of the several modes of agency which have been discussed, and after reflecting upon the evils resulting from fluctuating measures, I am of opinion, that the settlement should be made, with the zemindars upon fixed and permanent plan. This opinion is not only conformable to the sentiments of others, whose authority I am happy to avail myself of; but also to the orders of the court of directors, and intentions of the legislature.

267. If my object in this discussion had been merely to propose this measure, I might have relied upon the authorities referred to, for recommending it; but in stating the objections to which it is liable, I have yielded to the dictates of candour. I am farther willing to admit that the evils now existing are so various, that it may be impossible to correct them at once, by any measures: in restoring and confirming the confidence of our subjects, we assume one solid principle of reform; a principle without which no system can ever be successful.

268. It now remains to trace the several considerations connected with the principle, to form the best possible regulations consistent with it, for guarding against the evils arising from the incapacity of the zemindars, and for the security of the ryots; and to establish, as far as can be done, a plan of progressive improvement, which future care may carry into full accomplishment.

269. With a view to these objects of consideration, as early as February 1787, the collectors were respectively called upon for information upon the following points:—Whether any new cases had been imposed by the zemindars or farmers under their authority during the last three years; if they exercised any oppression which required the interposition of government

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to correct and prevent; and generally, to communicate such observations as might have occurred to them from experience, of any imperfections in the system of collections, together with regulations adapted to the correction of existing abuses, and for the prevention of them in future.

270. And upon the 19th of August 1787, more particular instructions were sent to them, requiring specific information, and propositions upon the following heads:—

1st. The amount of the jumma.

2dly. The person with whom the settlement was to be made.

3d. The rules for preventing oppressions on the ryots by the zemindars and farmers, as well as collusions amongst the latter, tending to defraud the zemindars and farmers of their just dues.

271. These instructions, were communicated in detail, under a declared intention of applying the information received, to the formation of a settlement for a term of years which, when completed, was, by the orders of the directors, to be sent home with every necessary document and illustration. The answers to the requisitions, with the opinions of the board of revenue, were received on the 20th November 1788.

272. Of the information thus applied, I have already occasionally availed myself, in the preceding detail; and in what follows I shall more particularly advert to it, taking each of the three subjects of enquiry, in the order in which they stand.

273. First. The amount of the jumma. To ascertain this, the collectors were directed to revert, as far as the accounts and materials in their possession admitted, to the settlements and collections of former years, tracing the diminution which had taken place from the highest rate of taxation, and the causes thereof; and to ascertain whether the latter were of a temporary or permanent operation. Minute, local scrutinies were objected to, as contrary to the orders of the court of directors. The collectors were required in every instance, to name a specific sum, with their reasons for fixing it; and they were at the same time informed, that it was not the intention of government to levy a heavy increase upon the jumma which could not be collected, but that the amount of the settlement should be such, as the government might fairly exact. The instructions comprehended other subsidiary circumstances.

274. I was not unapprized of the difficulty of determining, with a precision that precluded objection, the amount of the

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assessment of each zemindarry or pergunnah by the mode pointed out; but whilst it was conformable to the tenor of public orders, it appeared to me, that if duly pursued, and assisted by local information and experience as to the apparent state of cultivation in the districts, compared with former periods, the collectors might be able to form an opinion with sufficient accuracy, as to the amount which the government should levy from the districts under their charge.

275. These are the materials which we must now employ for regulating the assessment upon the country, if the proposition which led to the requisition of them should be confirmed; and allowing them even to be imperfect, I am by no means convinced that the inequality is such, under all the circumstances detailed, as to justify the application of a hustabood investigation for the sole purpose of correcting it. The length of time required for the execution of this measure; the various difficulties attending it; and the necessity of postponing the establishment of a general system until its completion, comprise the principal, and in my opinion, unanswerable objections to it, considered as a preliminary to the settlement, independent of other arguments.

276. In assuming these data, we avail ourselves of the experience, both of the present collectors of the board of revenue, as well as that of their predecessors. [196]

277. The Court of Directors have declared in favour of a revenue, not subject to the defalcations which have taken place heretofore; and that the augmentation of the land revenues beyond any just reasonable bounds, would be bad policy. They have disapproved the conduct of the committee who made the settlement in 1781, in assuming the highest actual collections from 1178 to 1187, as the ground-work of their first settlement, and have expressed their opinion that an average of the annual collections within that period, would have furnished a prospect of a realizable revenue. They further observe, that a moderate jumma, regularly collected, unites the Company's interest with the happiness of the natives more effectually, than any forced imperfect system of an exaggerated jumma.

278. They object also to a russud, or progressive increase. No man can entertain a more thorough conviction than myself of the propriety of establishing, in every instance, a fixed jumma, which shall be unalterable in its amount, during the period of the engagements of the zemindars, for whatever term they may be settled. But there are circumstances which induce me to recommend to the consideration of the board, the

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question, whether the settlement shall in any instance, be liable to a russud.

279. The policy of the Mogul administration assumed the right of taxing improvement in proportion to its advance; but it is, I conceive, proved, that from that of Akbar to that of Farockseer, they exercised it with moderation; and that since they departed from that rule, the confusion and uncertainty in the revenue accounts and demands, have been proportionably great. I admit the same right to have devolved upon us; but I by no means recommend the adoption of it, as a principle of assessment, since it would overturn the foundation of that prosperity which we now mean, if possible, to establish. In proposing the question for consideration, I have no view to an increase of revenue in proportion to the progressive ability of the country or zemindars to yield it; but other motives.

280. It is possible that there are situations in which the revenues have fallen much below their average standard, either from accidental losses of the season, or from a series of unsuccessful management, which the present arrangements may in their progress correct, without imposition of new burthens upon the country.

281. In the former case, the loss not extending beyond one or two seasons, ought not to be considered as a permanent diminution of revenue; all that justice or equity requires, is to make reasonable allowance for it, in the first instance, where this is necessary; and to extend that allowance during a sufficient period, for the recovery of it. The latter supposition, involves a great difficulty. If all that may be presumed to have been lost by bad management is at once to be reclaimed, an obstacle is opposed to exertion; whilst, on the other hand, it may be contended that the government ought not to suffer, from the undue administration of its subjects.

282. We are however to remember, that we mean now to establish a principle of giving confidence to our subjects, and of correcting the evils resulting from fluctuating measures; to convince them of our moderation, and by that, and firmness, to show them that whilst we exact what we deem ourselves fairly entitled to demand, we are equally disposed not to enhance those demands, beyond their ability to discharge them; and that the object of this system is to put an end to those intrigues which they have sometimes been forced into, although they have oftener adopted them from habit. We must therefore take care not to clog the principle with difficulties and embarrassment that shall suppress its operation, and more

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particularly in the article of the amount of the assessment; since I fear, that in other instances we shall be under the necessity of adopting measures, which, however intended for the public good, may wear a different complexion.

283. If the object of our present deliberations were only to obtain the highest possible jumma, without regard to the permanency of our arrangements we should then relinquish the principle of concluding engagements with the zemindars altogether, and attempt to secure it by other modes. That the success would be answerable to the attempt I am far from admitting; but having determined that a settlement shall, in all practicable instances, be made with the zemindars, the detail must correspond with the principle.

284. From these considerations, if they be allowed to have weight, it will follow, that we should relinquish the design of imposing upon those with whom we make the settlement in future, the whole responsibility of losses arising from former mismanagement; or in other words, to require from them, the difference between the highest rate of assessment at any former period, and the present reduced amount. The attempt would in fact be absurd, unless it were founded upon an accurate knowledge of the assets, and upon proof that they were equal to the demand; yet where the defalcations appear excessive, where assets may be proved, or on reasonable ground be presumed to exist, and to be recoverable by a moderate application of zeal and industry, without too much discouraging or annihilating their efforts, or in other words, where the sources of revenue are not actually undermined, but only concealed or misapplied, something may be trusted to the success of future management, and a proportion of what has been lost, in future be demanded from the zemindars. Too much lenity towards them, will be equally fatal to the success of the system, as too great rigour; exaction must be limited, and the proprietors of the soil must be encouraged to exertion by the prospect of enjoying the produce of their labours; but neither justice nor policy demand that the government should submit to a permanent loss, where it may be recovered, or that the zemindars should derive great advantages from their own mismanagement. The application of this reasoning in practice, may be attended with some difficulty; but it ought to be attempted. [197]

285. The settlement formed by the committee of circuit would have operated as a progressive tax upon industry, during its whole period, by requiring an annual increase in proportion to its advance, or at most, have left the profits of a single year only to the renters. The orders of the Court of Directors may have

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been suggested perhaps by this consideration, and by observing, that the actual decrease was universally proportioned to the augmentation of demand; the fact may be established in many instances; this, must be guarded against; and I would therefore upon the supposition that the settlement is to take place for the term of ten years, limit the russud or progressive increase, in all cases where it may be thought proper to impose it, to the termination of the third or fourth year at farthest; the remainder of the term should be left to the zemindars.

286. I would wish, if possible, to propose in every instance, the amount of the settlement to be made with the zemindars for the consideration and determination of the governor general in council; but as I have little reliance upon my health to go through this detail, it may not perhaps be in our power to carry it into execution beyond the principal zemindarries, in one year.

287. We have now before us the reports of the collectors, upon the amount of the jumma, and the opinions of the board of revenue upon them. The decision upon the whole, in propriety, should be made by us; and if time should be wanting for this purpose, it may become a question, whether the settlement shall take place for the presumed period, in those districts to which we may not be able to extend our determinations, upon its amount.

288. To establish general principles as a rule of practice, is the most important; but it will still be more satisfactory to point out and superintend the application of them.

289. In determining the jumma to be assessed upon any zemindar, we must attend to the following circumstances.

290. The gross jumma of any district, is properly the amount paid by the ryots, which is liable to various deductions, on account of the charges incidental to the collector of the revenues in its different stages.

291. First.—Mofussil charges, or the expenses of the petty officers employed in collection from the ryots, and in settling with them, such as putwarries, peons, pykes, &c.

292. The allowances for these servants, are in some places, made by an appropriation of land, but they are generally provided for in the payments of these ryots. The regulation of them, depends upon the zemindar or farmer who has charge of the district; and they are seldom detailed in the accounts brought before the inspection of officers of government. In speaking of the *gross jumma* of any district, we should distinguish whether it is independent of those charges, or not.

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293. The charges attending the petty officers employed in the police of a district are generally provided for in the same manner, and included in the mofussil charges. In some places however, there is a separate tax levied from the ryots upon this account, as for instance, in Nuddea.

294. Secondly.—The pergunnah charges or expenses attending the officers employed in collecting and superintending the business of the pergunnahs. The accounts showing the revenues of a pergunnah exhibit the aggregate of the rents of the villages after deducting the mofussil charges above described. This, for distinction, may be called the *pergunnatel jumma.*

295. Thirdly.—The sudder cutcherry charges, or other expenses of the officers employed in the head cutcherry of the zemindarry.

296. Fourthly.—Poolbundy, or the repairs of the embankments. Where this duty is entrusted to a zemindar, the charge must be considered, in fixing the amount of his contribution.

297. All these charges are indispensible, and in whatever manner the settlement is made, must be defrayed from the gross collections, that is, from the amount paid by the ryots.

298. The accounts of the jumma, furnished by the collectors, exhibit in general only the amount of the stipulations of the zemindars and farmers with goverment; subject, in some instances, to a deduction on account; the sudder cutcherry charges and poolbundy, which are included in the establishments, and in others omitted. The moshaira, or personal allowances to the zemindars, are now granted only to those out of possession, and no longer form a part of the jumma, where a settlement is made with a zemindar, having been considered at the time of making it.

299. The sudder jumma, according to the present mode of drawing out the accounts, may be distinguished into gross or net.

300. The gross sudder jumma, stated in the official Abstracts of the Revenues, means the revenue engaged for by the zemindars or farmers; but it includes the allowances for moshaira, sudder cutcherry, poolbundy where allowed, and the two former come under the general term of zemindarry charges. The net jumma is the sum remaining, after those deductions.

301. The salary of the collectors, their commission, the allowances to the assistants, the charges of the dewanny and fouzdarry adawluts, those of magistracy, together with authorized pensions, are also charges upon the revenues; but

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are of a distinct nature from the disbursements which I have mentioned.

302. The distinctions here pointed out may be thus enumerated; first, the *gross jumma* of the country; secondly, the gross sudder jumma demanded by the Company; thirdly, the net jumma. The two last, are what remains of the first, after deducting the charges incidental to the collections. [198]

303. In concluding a settlement with the zemindars, we must, therefore, determine what charges shall be paid by them; and the amount of their jumma; must be regulated by this consideration.

304. If we adopt the abstracts of the sudder jumma, the two first articles, *viz.*, mofussil and pergunnah expenses, are understood to be already provided for, and are not to be considered; if on the contrary, we adopt the gross jumma, they must be allowed for, unless it should appear that they have been already deducted from the amount; or that a separate provision is made for them in land or other assets, not inserted in the public accounts.

305. In the former case, we are to consider, whether the sudder cutcherry and poolbundy charges have been heretofore defrayed by the zemindar or farmer, exclusive of his agreement with government; whether any separate allowance was made to him, on this account; or, whether the expense was separately paid by the government. On the first supposition, he will still be liable to defray these expenses, without any additional consideration; in the two latter, a provision must either be made for them by a proportionate diminution of the jumma, or by the continuation of them as articles of disbursement; unless it can be proved that he possesses resources equivalent to the amount.

306. In the same manner, a determination must be made regarding the moshaira. Where this article is at present paid from the sudder jumma, and the zemindar has no provision in land, nor other fund distinct from the revenues included in that amount, some allowance must either be continued, or a provision be made by an abatement in his assessment. This consideration, will apply to a few instances, and only, I believe, where the lands of a zemindar are at present let to farm; and it will cause an apparent diminution in the jumma, by transferring to that article, what now stands in the account of disbursements.

307. There is another point to be considered. The district of Nuddea was let to farm for a period of five years; and the

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government having appropriated the whole produce, as far as they could discover it, was obliged to grant allowances, as a provision both for the zemindar and his family. The same circumstances may have taken place, in other instances.

308. Separate provisions to the families of the zemindars by the government, are liable to great objections. The necessity which originally dictated the allowance never ceases, and the expense becomes thus perpetuated.

309. The government, therefore, should avoid as much as possible entailing upon itself these charges; and leave every zemindar to take care of his own family. If the precedent should be continued and extended, in the course of time, the amount of these pensions will become enormous. Our humanity, in this respect, has gone beyond policy and prudence; and the variations in our system, have given scope to it. If a zemindar fails to take care of his family, redress may, I conceive, be obtained by application to the courts of dewanny adawlut; and a provision for this purpose, if it does not exist, may be added to the present regulations.

310. But we are now to determine, whether the zemindars, to whom the case applies, should be entitled to a consideration on this account, in making the settlement with them; and the decision must depend upon a due consideration of the circumstances above stated; that is, where the revenue forthcoming to the zemindar is assumed as the basis of the settlement engaged for by him, we must consider this article amongst other expenses to which he is liable, and for which a provision must be made; but in future, all applications from any part of the family of a zemindar, for distinct allowances, should not be complied with, further than to use our influence over the zemindar to take proper care of his family.

311. In the list of zemindarry charges there will be found charitable donations, which ought properly to be paid by the officers of government. Convenience may sometimes admit of a disbursement of them, through the zemindar. There are other articles also, of a trifling nature; and it must be decided by whom they are to be paid, as the amount of the jumma will depend upon this dicision.

312. In all these instances, whether the settlement be made upon the gross jumma of the district, or upon the abstracts of the sudder jumma, we must be careful to record the particulars of it, lest hereafter we should be unable to trace them. The greatest inconvenience has already resulted, from the want of accuracy in this respect. The substitution of it,

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will lead to a clearer knowledge of the capacity of the country, and will preclude the necessity of those frequent references which we are now obliged to make, as well as future uncertainty regarding the terms of the settlement; and point out to the court of directors, the grounds and reasons of our proceedings in fixing the jumma.

313. No proposition has yet been made, with respect to the Alienated Lands. Whatever annexations of revenue may take place in consequence of an investigation into them, will in whole or in part, as may be hereafter determined, become an addition to the revenues of government. We certainly have a right to the whole; and if in the view of engaging the zemindars to assist in the discovery of them, or to prevent opposition or concealment on their part, which superstition or self-interest will dictate, any part should be left to the zemindars, it must be considered in the light of indulgence. This resumption must however be provided for, by a clause in the engagements.

314. The next point referred for enquiry, was the person with whom the settlement is to be made.

315. It was observed at the time of this reference, that the orders of the Court of Directors prescribed that the settlement should, in all practicable instances, be made with the zemindars; but that as many of them, are disqualified from any real interference in the [199] management of the collections, from incapacity on account of sex, minority, or otherwise; the interposition of government was necessary, both for the security of the revenues, the protection of the ryots, and even that of the zemindars themselves, who from incapacity fall a prey to the artifices and frauds of their own officers and servants.

316. To obviate this inconvenience, it was proposed as a general rule, that the principal officer of a zemindar whose incapacity disqualified him from the management of his own business, should become a party in his engagements with government; and that he should be bound to a faithful discharge of his duty, by restrictions imposing a responsibility equally affecting his person and property.

317. The collectors were accordingly directed to ascertain amongst the zemindarry servants, the persons most capable for this trust. Those who had been employed, and who had faithfully and ably discharged their assigned duties, naturally stood forth as the properest persons for future responsibility. Where the zemindar himself was capable of making a choice, weight was to be allowed to this consideration.

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318. When Mr. Francis proposed a permanent settlement with the zemindars, he was not inattentive to the difficulties attending the execution of the plan, which may now be presumed to have increased. His propositions for correcting the evils, resulting from the incapacity of the zemindars, were founded upon the same observations which dictated the instructions above substantially recapitulated.

319. The Court of Directors in prescribing a settlement to be made with the zemindars in all practicable instances, limit the exceptions to this rule; to incapacity from *age, sex, lunacy, contumacy,* or *notorious profligacy of character*; and they recommend the appointment of a near and reputable relation, by way of guardian or dewan, before any temporary farmer or servant of government.

320. If the real capacity of the zemindars were taken, as the rule for determining the selection of them for employment; it is evident that they must be in general, excluded. This however is not the question at present; and having decided it, upon a comparative and attentive consideration of the various plans for managing the collections in favour of the zemindars, we must face the difficulties of the system, and endeavour to overcome them.

321. To the limitations pointed out by the Court of Directors, I can see no objection. I shall state some remarks regarding female zemindars, which will strengthen the objections to their acting, and perhaps suggest the expediency of a rule, that they be declared incapable of holding any management of the collections.

322. It is well known that women in Bengal are, by the laws of their religion and customs, secluded from public society; and that they receive no education to qualify them, for the transaction of public business. In all suits and causes where they are concerned, it is almost impossible to ascertain whether they are parties to the representations which bear their names, or not; they cannot be produced in the public courts, nor are they accessible to the officers of justice. It is not possible, in the nature of things, that they can be judges of their own interests, or competent to form opinions on the intricate detail attending the management of the revenues. They are mere passive instruments in the hands of their servants; and often perhaps ignorant of the transactions in which they are made to appear as principals. They must be liable to every species of misrepresentation and imposition, since they have not the means of detection: the characters,

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abilities and conduct of their agents, can never be known to them; for they want all opportunity of forming a judgment upon them. The government can seldom determine, whether its orders reach them; and hence they incur penalties for disobedience, where submission perhaps was never refused; and their officers avail themselves of the sanction of their names, to shelter their own misconduct.

323. In general, it will be found that the female zemindars are under the government of the family Bramin, who controuls their consciences; he has his own private interests to attend to, and without appearing, exerts an influence over the conduct of the public business. The managing agent submits to the controul of a concealed authority which he must conciliate; and the interests of the state and zemindar, equally bend to it.

324. To enlarge upon this subject is unnecessary. Nothing can be more absurd, than to assign a trust of the utmost importance to government and its subjects, whose property and security depend upon the faithful discharge of it, to an agent precluded from all knowledge of its obligations, as well as from all interference in the execution of them; in short, to require the performance of acts of the first consequence to the state and its subjects, from a person incapable of any exertions.

325. The detail of the management in Rajeshahye, under the nominal authority of the Ranny; the decline of the revenues in that zemindarry, and the confusion in which the whole of it, has been involved for years; would exemplify and prove the inconveniencies which I have stated; of which many other instances, might be quoted.

326. By the Hindoo laws, as explained in the 20th chapter of the code translated by Mr. Halhed, it evidently appears that women are deemed unfit for so important a trust, since they are not considered as capable of self-management. In every state, whether married, unmarried, or widows, whether young or old, they are consigned to the care of a father, husband, or some relation; and where there are no relations, the charge devolves upon the magistrate. These regulations, are founded on the peculiar customs of the people; and common sense warrants the application of them, to a situation of so much importance and responsibility, as the management of the settlement and collections. [200]

327. Assuming then, as a fixed principle, that female zemindars are disqualified from management and interference in the collections, and are not to be allowed to exercise any; it follows, that they ought not to be charged with any

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responsibility; and that the settlement for the revenues ought not, even in point of form, to be made with them.

328. I am aware that by this resolution, the fundamental security, that of the land, is given up; but I do not see with what justice it can be retained, after a declaration that the proprietors are incapable of any management.

329. Whether the lands be made over to a farmer, or given in charge to the servants of the zemindar, the conduct of either, under such a declaration, should not affect her property; for though every possible restraint be imposed upon the manager, and although the selection of him by the government may be made with more judgment than by the zemindar, still it is unreasonable to make her property responsible for his failure.

330. A deficiency in the revenues can only arise from two causes; misconduct in the agent employed to collect them, or calamities which he could not prevent. In both cases, the objection is strong, supposing the latter to be of such magnitude, as to claim a remission.

331. Precedents, in opposition to this reasoning, may be found in the records of the Mahomedan government, and perhaps in those of our administration; but when they are contrary to reason and justice, whatever inconvenience may attend the renunciation of them, they ought not to be adopted, in a system that professes to act upon these principles. By employing the heir in succession wherever capable, the objection loses part of its force; but this may be often impracticable, for the successor may not be competent, from sex or minority, to undertake the management.

332. The zemindar being excluded from all real and ostensible interference, government must either take the charge of the lands upon itself, or let them to farm; in either case, a provision must be allotted to the zemindar.

333. By farming the zemindarry, the property is secured to the zemindar; since, whether the revenues are paid, or not, it cannot be affected; and nothing further can be urged in favour of the plan. The Objections to it, exclusive of those which are acknowledged to exist in the farming plan in general, are these:—

334. That the zemindarry officers not being employed, will be less capable of the management, when it reverts to the zemindar: That the heir in succession has no opportunity of acquiring any knowledge of the business, and will succeed to the

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administration of it, entirely ignorant of the duties annexed to his situation :—

355. That as the farmer must have his profits, as well as the zemindar a subsistence, the double provision is an additional tax upon the government :—

336. That the security to government, for the revenues, is merely personal, and not recoverable from the land.

337. The Fifth and Seventh paragraphs of Mr. Francis's minute on the revenues, proposes the establishment of a Court of Wards, for the care of estates, of which the incumbents are minors, idiots or females; and to have the care of the education of minors, now usually committed to servants or relations, who have an obvious interest in bringing up the children in ignorance and stupidity. The importance of the subjects points out the suggestion to attentive consideration.

338. To a separate establishment of this kind, there are two objections; first, the expense of it, which the government could ill afford; and secondly, the interference of its operations with those of the board of revenue. I do not see how they are to be obviated.

339. The purposes however of such an institution, may be answered by the following propositions :—

340. That the zemindars declared incapable, shall be released from all responsibility; and that their lands shall remain under the charge of a manager appointed by government.

341. The Board of Revenue will stand in some degree, in the place of a court of wards; the manager or trustee will, in the first instance, be recommended by the collector, and be amenable to him; and both will be responsible to the board of revenue.

342. There are two objections to this plan; one which arises from the detail attending the inspection and controul of the trustees conduct, the second, that the security of government, is transferred from the land to the skill of an agent; but I do not think them of sufficient weight to supersede the arguments in support of it. A provision must be made for the zemindar, either by fixing the jumma of the district, and by declaring the profits beyond that amount to belong to the proprietor, or by allowing a fixed sum as moshaira.

343. In fixing the jumma, the fundamental principle of the revenue plan is adhered to; and supposing the profits to exceed the usual allowance to zemindars, or what is necessary for her

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subsistence, the surplus may be appropriated to the improvement of the zemindarry, to the discharge of the debts, if any have been contracted, and for the accumulation of a fund for contingencies.

344. The second mode has this convenience, that it avoids some intricacy, which would attend the adjustment of accounts upon the former plan; that it renders the payments to the zemindars certain, and relieves the government from embarrassing applications from them, or from discussions respecting the amount of the profits. It is probable also, that the zemindars upon the whole, will be gainers; by fixing the jumma, and allowing them the profits beyond this amount, they might, from an unfavourable season, or from the negligence or dishonesty of the managing officer, be deprived of a subsistence, and the government [201] would find itself under a necessity of granting it, to remove their distress; but by allowing them in the first instance moshaira, they are secured from distress, and solicitation is anticipated. I presume that the zemindars would rarely, on the former plan, receive more than they will do, by the latter. If the profits of a year exceeded the usual amount of the moshaira, the government, whilst the management was under its officers, might be tempted to appropriate the surplus, or by enhancing the demand for revenue, so as to absorb it. The determination respects those zemindarries only which are now the property of minors or females, as the jumma fixed upon others should remain, and the first proposition be adopted.

345. The arguments in favour of each proposition are strong, and I submit them to the determination of the board.

346. We ought, however, to determine the age at which minority should cease. The Hindoo laws admit some latitude in this respect, but generally limit the period of maturity to the sixteenth or seventeenth year; a reference to the pundits and moolvies may determine this point. The latter, may possibly be thought too early an age to intrust with it the concerns of a zemindarry; some zemindars may be capable of executing their proprietary functions, at that early period; others, and the generality, will not. It is a question worthy [of] consideration, whether the limitation shall be extended to the expiration of minority, or be settled at the age pointed out. In the former case, we adopt the principles of reason by consulting the interests of the state, and the real benefits of the zemindar; but at the same time, we go beyond the rules of the Hindoo laws, and declare incapacity in concerns of a public nature, whilst the zemindar is personally responsible to individuals, and is liable to be sued for their demands upon him.

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347. The second part of Mr. Francis's proposition, relating to the education of the zemindar, is too material to pass unnoticed; and I fear that the government must, to accomplish this object, exert an authority liable to objection.

348. In the year 1781 the committee of revenue adopted a plan for the education of the minor zemindar of Dinagepoor, but the obstinacy of the mother defeated it; she would not give up her son to the tuition of his appointed instructors, and resisted all orders and applications for his attendance. He was detained in her private apartments, where instruction was impracticable.

349. I have no doubt, that the same difficulties will attend the execution of the present plan, and government must interpose to over-rule them, or it will be defeated. Where the object of a measure is reasonable, and can be defended upon its avowed principles, I should not hesitate to adopt such means for its accomplishment, as I would not otherwise recommend. Where a zemindar is so inattentive to the real interest of her son or heir, as not to listen to the persuasions of reason, I would propose the separation of the mother and son, for some time at least, and to compel her to give him up, either by withholding her subsistence until she complied, or by employing women of her own cast to enter her apartments and withdrawing him from them; but the opposition would rarely, I conceive, last, when the determination of government was found to be fixed. The separation should never take place until the zemindar was arrived at a proper age for instruction, nor in any case whilst the mother consented to admit of his attendance on those nominated to instruct him, or appointed proper persons herself.

350. The tutors must be distinct from the trustee appointed to manage the estate; with respect to the latter, the directors recommend a discreet and reputable relation. I believe the proposed plan, upon the whole, will be found to be most agreeable to their instructions, although it appears rather to go beyond them; it differs also in some respect, from the orders communicated by the board of revenue to the collectors, which proposed to continue responsibility nominally to the zemindar.

351. In making the settlement with the zemindars, the allowance of moshaira will of course cease; yet as this must be actually or virtually provided for in some cases, I shall point them out, and offer some propositions for determining the rates of these allowances.

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352. I have already observed, that the proportion of the revenues to be left to the zemindars was never, as far as I know, fixed by any established rule, when they held the management of their own lands. I should however conceive, that during the regulated periods of Mogul administration, it must in general have exceeded the amount of the moshaira fixed by us for their subsistence, when out of possession. This conclusion I draw from two considerations; the opulence of the country, and the manner in which the zemindars lived a few years before we obtained the Dewanny. Admitting these facts, which are established by the best information I can obtain, and by none, as far as I know, contradicted, the conclusion is probable.

353. When the lands were let in farm by us, the moshaira was fixed at ten per cent. upon the gross sudder jumma, that is, the amount of the engagements contracted by the farmers with the government; such at least was meant to be the general allotment, although this proportion was not regularly adhered to; for when the zemindars were restored to the management of their lands at a reduced jumma, the original allowances were continued, and additions were even made for charges of poolbundy servants and others.

354. No authoritative precedents were, I believe, quoted in fixing this amount, although it seems to have been understood as prescriptive. The circumstance of the malikana in Behar may have suggested it.

355. A proportion of nine-tenths of the zemindarry receipts is surely as much as our government ought to demand, if it means to regard the welfare of their subjects by zemindarry receipts; I mean that proportion of the gross produce which comes to the zemindar [202] after deducting intermediate profits and charges. I should hope that the profits of the zemindars would in time exceed this proportion, by a due attention to the improvement of their lands, and the encouragement of their ryots; and I should be happy if, without lowering the amount of the revenues, their profits could be at this time, increased: but we are not authorized on this account, to relinquish any part of what has hitherto been paid.

356. The situations to which the present considerations apply, are these:

357. First. To zemindars who decline to take the management of their lands upon the prescribed terms.

358. Secondly. To minors, females, and others, excluded by the determined limitations.

359. Thirdly. To zemindars entering into engagements

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with government, for the purpose only of regulating the amount of their engagements.

360. With respect to the first, premising what I have already said, that the terms offered are equitable and moderate, the allowance should be small. It may be contended, that the refusal of the zemindars ought to preclude them from all allowance; but whilst we are liable to error in our estimates of the produce of their lands, such a decision might be deemed severe and unjust. Notwithstanding the reluctance with which the zemindars relinquish the management of their lands, I think it possible that some, from indolence or other causes, might be tempted to give it up, and remain statisfied with the moshaira, if this were always fixed at ten per cent. In this case, the government would have a class of proprietors to pay, without deriving any benefit from their services. The zemindars of Burdwan would be entitled to receive four lacs of rupees a year, upon this supposition, with an exemption from all trust and responsibility, whilst at the same time, his influence might be directed to counteract the persons employed, who, if farmers, must receive some profits. The temptation should be stronger, upon the other side; that is, the terms of the settlement with the zemindars should be such, as to encourage them to undertake the administration of their own estates: nor indeed ought they to be permitted to decline it, without assigning satisfactory reasons for such refusal.

361. To zemindars under this description, who refuse to undertake the management of their lands, for the reasons stated, assign five per cent. only.

362. To minors and females I think ten per cent. should be allowed; part of it to be assigned to the payment of their debts, if any have been contracted, or to the improvement of their zemindarry, unless the whole should be required for their subsistence. This proposition is founded upon that contained in paragraph 344. If the jumma of the zemindarry be paid, no moshaira will then be necessary; the surplus beyond the assessment, will provide a subsistence for them.

363. In both cases, if there are any lands appropriated for their subsistence, the amount of the produce is to be deducted from the percentage allowed to the zemindars.

364. The considerations which apply to the third proposition I have already detailed. They are founded upon a principle that the zemindars are entitled to a subsistence, and to a reasonable profit, beyond the amount of their contributions to government.

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365. I doubt if any precise rules of limitation can be fixed for determining the quantum of the profits to be left to the zemindars; the question applies to the present period only, and the general principles for the regulation of it, are these:—that the settlement should be so estimated as to allow them, in common seasons, a profit of ten per cent. over and above the expenses of collection. In estates, the rents of which are greatly reduced, or capable of increase, either by improving the lands or by economical management, this sum, upon the principle of a fixed jumma, may be deemed too large at first. The circumstances of the district must be therefore attended to.

366. If the present jumma assessed upon the country were confirmed, although there would be inequalities in it, I have no doubt that, upon the whole, the profits of the zemindars, with due economy and attention might be nearer fifteen than ten per cent. upon its amount. That this is actually the case, I doubt.

367. The difference of expense to the proprietors of large estates is not, in proportion to the difference of jumma. A zemindar, whose lands yield to government five lacs per annum, would subsist with more ease and convenience on ten per cent. than another, would on twelve, where the annual rated jumma is one lac of rupees. This consideration offers an objection against a fixed rate for the emoluments or allowances to the zemindars generally; where particular instances occur for the application of it, a determination may be made upon them. There are other circumstances of a local nature, which may influence the determination of the board.

368. I now advert to the third subject of enquiry, the rules for preventing oppressions upon the ryots, by the zemindars and farmers, as well as collusions amongst the latter, tending to defraud the zemindars and farmers of their just dues.

369. In determining this question, the rights of the zemindars, talookdars and ryots, ought to be first ascertained; and I shall here insert a summary of what I deem myself authorized to maintain upon these points; premising that I pretend only to state facts, and draw such conclusions from them as they fairly admit, without reconciling every apparent inconsistency, either in facts or forms.

370. I consider the zemindars as the proprietors of the soil, to the property of which they succeed by right of inheritance, according to the laws of their own religion; and that the sovereign authority cannot justly exercise the power

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of depriving them of the succession, nor [203] of altering it, when there are any legal heirs. The privilege of disposing of the land, by sale or mortgage, is derived from this fundamental right, and was exercised by the zemindars before we acquired the Dewanny.

371. The origin of the proprietary and hereditary rights of the zemindars is uncertain; conjecture must supply what history does not mention; they probably existed before the Mahomedan conquest, and, without any formal acknowledgment, have acquired stability by prescription. I do not admit the sunnud, which the zemindars sometimes receive, to be the foundation of their tenure; which though it may acquire confirmation from it, exists independent of this deed. The origin of the possession of some zemindarries may be traced to a grant, but the inheritance goes on, without it.

372. The revenues of the land belong to the ruling power; which, being absolute, claimed and exercised the right of determining the proportion to be taken for the state.

373. The rights of the zemindars are limited and conditional. They cannot alienate lands from the public assessment, without the permission of the supreme authority; they are bound to make good their stipulated payments of revenue, under the penalty of suffering an equivalent loss of property, or of being deprived of the whole; and it is also their duty to preserve the peace of the country from infringement, and to secure their lands from inundation, by repairing the embankments of the rivers. The performance of these functions, supposes the means of discharging them to be left with the zemindars.

374. Formerly, their services were required for the defence of the state, against rebellion or invasion, when they possessed the means of furnishing this assistance. This obligation was chiefly exacted from the principal zemindars; but was binding upon all.

375. The government, in virtue of its claim to a portion of the rents, considered itself entitled to the minutest information regarding the land, its produce, the rents paid by the ryots, and all transfers in their possession. The duty of the mofussil canongoes was to record and furnish this information, and the accounts formerly kept by them were calculated to afford it.

376. The sanction of government was often given to sales, mortgages and successions; but the want of it did not, as far as I know, render them invalid.

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377. No alienation of land by the proprietor, or diminution of the rental, could deprive the supreme authority of its title to the revenues of the land; it of course exercised the right of resuming such alienations, and of re-annexing them to the public assessment, as well as of enquiring into fraudulent diminutions of the jumma.

378. The government sometimes interfered in regulating the rents paid by the ryots, and in some cases, employed its own officers to collect them. Jaffier Khan's conduct offers a precedent of an interference to the exclusion of their zemindars; and the Institutes of Akbar show, that the relative proportions of the produce were settled between the cultivator and the government; yet in Bengal, I can find no instances of government regulating those proportions. Although the nazims have attempted to collect the rents from the ryots, those attempts have been partial only, and do not warrant an inference that they were systematically pursued, which I do not believe was the case. The practice of appointing an officer to superintend and control the conduct of the zemindars was a more limited exercise of this authority, and was more general. This is established by a variety of instances. The officers thus employed, were denominated aumils and sezawuls.

379. Admitting the proprietary rights of the zemindars, wherever government supersedes the rights properly connected with them by collecting the rents from the ryots through its own officers, it follows that some provision should be made for the subsistence of the zemindars. I cannot find that this was ever formerly done in Bengal; nor can I learn that the Mogul government in this subah, ever established the proportion of the rents to be paid by the zemindar, the profits which he was to receive, or the allowance to be made to him, in case of his temporary dispossession. I conclude that the rules of limitation in these instances, were never fixed. The settlement of Turymull appears to me to have furnished the standard for the demands of the state upon the zemindars, from the period of its establishment to the administration of Jaffier Khan, unless the measures of Sultan Sujah, of which I have no accurate information, should be deemed an exception. The augmentation of the general assessment by him, was moderate.

380. Zemindars, during this interval, enjoyed the profits which they received, over and above the stipulated standard; and when they were temporarily dispossessed of the management, retained their nankar lands only, without receiving any additional allowances; when a zemindar was deprived of his

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property, his right to the nankar ceased, and was transferred to his successor.

381. The variation in the public demands from the standard of Turymull, for a period of one hundred and twenty years, was so small, that the profits of a continued management would furnish a subsistence, during a temporary dispossession; that the zemindars were often taxed by the nazims, or their officers for their private emolument, beyond the established demands, must be deemed probable, and during the period in question, they could afford it.

382. Rights depending upon the discretion of the ruling power, must be deemed precarious; despotism could extend its claims to the subversion of the rights of the zemindars, without an avowed and direct infringement of them, but its practice, generally speaking, has been in favour of them. The zemindars of Bengal were opulent and numerous in the reign of Akbar, and they existed when Jaffier Khan was appointed to the administrations, [204] under him and his successors, their respective territorial jurisdictions appear to have been generally augmented; and when the English acquired the Dewanny, the principal zemindars exhibited the appearance of opulence and dignity.

383. A property in the soil, must not be understood to convey the same rights in India, as in England; the difference is as great as between a free constitution and arbitrary power. Nor are we to expect under a despotic government fixed principles, or clear definitions of the rights of the subject; but the general practice of such a government, when in favour of its subjects, should be admitted as an acknowledgment of their rights.

384. From these data, others may be enabled to place the subject in a clearer light; and to reconcile the principles of right, with the practice of an arbitrary government. I have endeavoured to point out what it actually left to its subjects, under the assertion of claims apparently calculated to leave them nothing: this part of the precedent is most worthy our imitation.

385. In India, the land always furnished the chief revenues of the state, and the taxes are immediately imposed upon it; commerce has rarely been considered of importance.

386. Talookdars who pay their rents to the officers of government, are in all material respects, on the footing of zemindars; but they enjoyed a privilege which has of late years been invaded, that of an exemption from an augmentation

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of their rents; and on the other hand, they have obtained remissions.

387. Those who pay to the zemindars are more dependant; but it is a general rule I believe, that their rents shall not be liable to augmentation at the will of the zemindar. That they were subject to a proportion of the increase demanded from him, must be understood; but since the increase and deductions have been imposed and granted upon an estimate only, without reference to any fixed rule or rate, the variations of practice with respect to talookdars will be found to supersede all rule. A talookdar of either description, who has once been allowed a remission, is subject by prescription to a future increase; where he has paid the same rents invariably, from the establishment of his tenure, he is not liable to it; the terms of the conditions by which he holds his talook, are sometimes special, and furnish the particular rules to be observed between him and the zemindars.

388. With respect to the ryots, their rights appear very uncertain and indefinite. Whilst the demands of government upon the zemindars were regulated by some standard, as I conclude it was from the time of Turymull to that of Jaffier they had little temptation or necessity to oppress their ryots; but the same variable discretion which has affected the payments required from them, has extended in the same manner to the ryots. The rates of the lands were probably fixed formerly, according to the nature of the soil and its produce; the cesses imposed by the zemindars were an enhancement of these rates, and arbitrary without being at first oppressive.

389. It is, however, generally understood, that the ryots by long occupancy acquire a right of possession in the soil, and are not subject to be removed; but this right does not authorize them to sell or mortgage it, and it is so far distinct from a right of property. This, like all other rights, under a despotic or varying form of government, is precarious. The zemindars, when an increase has been forced upon them, have exercised the right of demanding it from their ryots: If we admit the property of the soil to be solely vested in the zemindars, we must exclude any acknowledgment of such rights in favour of the ryots, except where they may acquire it, from the proprietor.

390. Although much has been said with respect to the ryots, I shall nevertheless enter into a more particular detail of what regards them.

391. In every district throughout Bengal, where the

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licence of exaction has not superseded all rule, the rents of the land are regulated by known rates called *Nirk*, and in some districts, each village has its own; these rates are formed, with respect to the produce of the land, at so much per bega; some soil produces two crops in a year of different species, some three; the more profitable articles, such as the mulberry plant, beetle leaf, tobacco, sugar cane and others, render the value of the land proportionably great.

392. These rates must have been fixed upon a measurement of the land, and the settlement of Turymull may have furnished the basis of them. In the course of time, cesses were superadded to that standard, and became included on a subsequent valuation, the rates varying with every succeeding measurement. At present, there are many abwabs or cesses collected distinct from the *nirk*, and not included in it, although they are levied in certain proportions to it.

393. The following Abstract of a Ryot's account, taken near eight years before this time, will show the mode in which this is done:

Rent of 7 begas 12 cottahs 7 chattacks of land, of various produce, calculated at a certain rate per bega according to its produce, extracted from an account of demands and payments, called Hissawb Korcha.						R^s 14	A. 0	G. 8
Abwab Cesses:								
Chout at 3/16 p' R. ...	...	2	10	0				
Poolbundy, a half M° demand or ½-4 of the jumma ...	...	9	7	2				
Nuzzerana one M° or ½ ...	...	1	2	15				
Mangun d° d° ...	...	1	2	15				
Fouzdarry 3/4 of one M° amount or 1/16		14	15	0	[205]			
Company's nuzzerah one month & a quarter ...	...	0	1	7				
Batta, one anna p' R. ...	...	0	0	14	8	12	2	2
Total ...					22	12	10	2
Khelaat at 1 anna & half p' each rupee of the above sum ...					2	2	1	2
Total jumma ...					24	14	12	0

394. The first sum of R^s 14-0-8 is called the original rate of the land, but even this may include cesses consolidated into it; some of the abwab, or cesses, since added, are subsequent to the period of the Dewanny.

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395. If the accounts of the same land were now examined, some additional impositions might appear. The zemindars introduce them by degrees, at intervals of two, three, four or five years, and rarely attempt them for two or three years successively. Solicitation and influence are equally employed to effect the establishment of them; and a ryot, where the burthen is not too heavy, will rather submit than resist or complain. Temporary extortion may be practised at any time; but a permanent exaction of this nature can rarely be established by force alone upon the ryots.

396. *Tucka* puttahs generally express a fixed rate for the land at so much per bega, without any other article; but the sum total includes the several existing cesses at the period of adjustment, and others are sometimes again added and consolidated.

397. When the rents by successive impositions become too heavy, the ryots either abscond, or the zemindar allows them a compensation by giving them other land at a favourable rate; but seldom by remitting either the imposts or diminishing the rates of the other lands. In some places, however, the accumulation of abwab has caused a proportionate diminution in the assul; this is particularly the case in Dinagepoor.

398. When a measurement of the lands takes place, the existing rates are confirmed, and generally with some additions. Where none can be found, a reference is made to the rates of other lands of the quality, in the vicinity of the spot measured; but the adjustment of them in that case, is a business of considerable difficulty. Every part of the transaction is a subject of contention; the demands on both sides are unreasonable, and are finally terminated by a compromise.

399. It is the business of the putwaree to register these rates, which were also formerly recorded by the Mofussil canongoes; and these, when wanted, became open to the inspection of the government.

400. It would be impossible, I conceive, to fix specific rates for any one species of produce, in any district generally; the quality of the soil and the situation of the land, as enjoying the advantages of markets and water-carriage, must determine it. The remark applies to every species of produce.

401. Where the rates of land are specific and known, a ryot has a considerable security against exaction, provided the officer of government attends to his complaints, and affords him redress; and without this he can have none. The additional

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sanction which he derives from a puttah, supposing it to be properly drawn out, is this; that it specifies, without reference to any other account, the terms upon which he holds the land, and the amount of the abwab or cesses, which are not mentioned in the nerkbundy, nor always in the jummabundy.

402. In those places where the accounts are kept with the most regularity, and the established rates adhered to, the annual adjustment of the rent to be paid by each ryot, is not made without difficulty. The usual mode is to form a survey of the ground, and compare it with the accounts of the former year, in which every species of cultivation is specified, together with the relative situation of the land. Where the general appearance of the land corresponds with the detail of it in the accounts, the rent is adjusted without much difficulty; but where it differs, either by exhibiting a greater quantity of land in cultivation, or any article of a superior quality on the same land, the rents of such land are demanded, and a measurement is often adopted to determine them. The nature of the business shows that it can only be effected, by a person well versed in it.

403. In the ordinations of the emperors, the officers employed in the collections are constantly encouraged and required to preserve the more valuable species of produce.

404. I suppose that the rents in Bengal may be collected according to ascertained rates throughout two-thirds of the country; and, notwithstanding the various abuses which I have detailed, it is evident that some standard must exist; for, without it, the revenues could never be collected from year to year as they have been. Exactions on one side, are opposed by collusions, on the other; but we may with certainty conclude, that the ryots are as heavily assessed as ever they were.

405. The land is divided into ryotty and khomar; the rents of the former, are paid in money, and of the latter, in kind. The usual division is half to the zemindar, and half to the cultivator; but some part of the expenses generally fall upon the latter, in addition to the stipulated proportion.

406. Puttahs to the *khode khosht* ryots, or those who cultivate the land of the village where they reside, are generally given, without any limitation of period; and express that they are to hold the lands, paying the rents from year to year. Hence the right of occupancy originates; and it is equally understood as a prescriptive law, that the ryots who hold by this tenure, cannot relinquish any part of the lands in

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their possession, or change the [206] species of cultivation, without a forfeiture of the right of occupancy, which is rarely insisted upon; and the zemindars demand and exact the difference. I understand also, that this right of occupancy is admitted to extend, even to the heirs of those who enjoy it.

407. *Pykaust* ryots, or those who cultivate the land of villages where they do not reside, hold their lands upon a more indefinite tenure. The puttahs to them, are generally granted with a limitation in point of time: where they deem the terms unfavourable, they repair to some other spot.

408. Such are the general usages and practice, as far as I have been able to ascertain; but there are local customs which can only be known by an examination on the spot. In some parts of the country, I understand that the zemindar is, by prescription, precluded from measuring the lands of the ryots, whilst they pay the rents according to the puttah and jummabundy. Amongst the inconveniences and abuses which may be inferred from this detail, the principal appear to be these:

The gradual introduction of new impositions.

The number of them, and intricacy attending the adjustment of the ryots' accounts.

409. I shall now proceed to state and consider the several propositions which have been made at various times, for the introduction of regularity, and the correction of the existing abuses.

410. Mr. Francis proposed, that it should be made an indispensible "condition with the zemindar, that, in the course "of a stated time, he shall grant new pottahs to his tenants, "either on the same footing with his own quit rents; that is, "as long as the zemindar's quit rent remains the same, or for a term of years, as they may agree." The former is the custom of the country. This will become a new assil jumma for each ryot, and ought to be as sacred as the zemindar's quit rent. The puttah should be expressed in the simplest terms possible, without a single abwab or muthote; so much p' bega of land which he cultivates, varying only according to the articles of produce, or quality of the soil.

411. By some, it has been proposed, that the collectors should grant puttahs to the ryots; and we have, I believe, on some occasions, authorized this measure; but of late the applications on this subject, have been postponed for general consideration.

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412. It may be here proper, in addition to the observations which I have already recorded, to collect into one view, the suggestions of the collectors upon this subject.

BEERBHOOM AND BISHENPORE.

413. The collector, after enumerating the various frauds and impositions which exist, and which seem principally practised by the head ryots or munduls, recommends the general distribution of puttahs throughout Beerbhoom, as necessary to guard against them; and proposes a form for this purpose.

414. In additional security to the grand objects aimed at by the distribution of puttahs, he suggests the appointment of a sheristadar for each pergunnah. The description of the functions to be executed by this officer, shows them to be of the nature of those formerly performed by the naib canongoes, with some extension of authority. He communicates the regulations adopted by himself, for deciding upon the claims and disputes of the ryots.

415. But in Bishenpore he does not recommend puttahs, for this reason; that it would preclude government from the benefit of discovering frauds and collusions.

BURDWAN.

416. In this zemindarry, the collector informs us that not more than a fourth of the ryots are in possession of puttahs, and that those are granted by the farmers, or their gomastahs, and not by the zemindar; that the rent paid by the ryots is regulated by custom and usage, and that the puttahs are not permanent; for where a more profitable species of cultivation is produced than before, the profit is accounted for by the ryots. Some of the puttahs which I have seen, contain a condition to this effect. He further adds, that the distinctions in the tenures of the ryots, render any general form of puttah impracticable, nor a fixed quit rent possible, either upon the quantity of the land, or the quality of the produce; that the latter varies from accidental causes.

417. In obedience to orders, he has nevertheless, with the assistance of one of the ablest zemindarry officers, drawn out the form of a puttah, observing at the same time, that the constant opposition to all innovations in mofussil management, renders its process doubtful. In addition to this detail, I must further add, what I believe to be a fact, that the zemindarry of Burdwan is at present in the highest state of cultivation throughout, although the ryots, there, are taxed heavier than in any district in Bengal.

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DACCA.

418. The remarks apply to one division of the province only. The collector, Mr. Day, informs us, that the mode of collecting in the northern parts of the Dacca district, is by making a hustabood or measurement of the lands held by each renter, immediately previous to the harvest, agreeably to which the lands are valued and rents received. He apprehends the same mode prevails elsewhere, and that nothing can be more discouraging to the renters.

419. The zemindars in general, enter into no engagements with the ryots, but collect what they can. Allowed remissions never extend to ryots; they feel no increases.* The impositions are said to be numerous and unascertainable, and the want of engagements renders it impossible to detect abuses: this will require immediate remedy; and he proposes that the zemindars shall be compelled to enter into engagements with the ryots, for the periods of their own leases. He sends the form of a pottah. [207]

* *sic. in orig.*

MOORSHEDABAD.

420. The collector proposes various forms of pottahs, according to the rates of the lands, and the fixed or occasional residence of the ryots; he observes that these rates have been formed from a minute inspections of the Mofussil accounts, the ryots, puttahs, and a mensuration of at least one village in each pergunnah; that the ryots from all parts came and examined the accounts and approved the form; a time was allowed for objections, but none were made.

CHITTAGONG.

421. The rents of this district are collected by rates established by a measurement and jummabundy formed in the Bengal year 1174. It has never been the custom to grant puttahs to the fixed jummabundy ryots, who would refuse them on an idea that the zemindars might then grant puttahs to whom they pleased; the rates and rules of assessment do not vary, and the jummabundy being established, impositions on the ryots are easily ascertained and redressed.

NUDDEA.

422. The collections from the ryots in this district, are regulated by the amount paid in the last and preceding year; that without a measurement and jummabundy, the custom of granting puttahs and collecting by them, could not be introduced, as the quantity and quality of the land must form the basis

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of an equal assessment, and both, with the rates, ought to be specified in the puttah. In Mahomed Amynpore, which forms a part of the Nuddea collectorship, the same rule of collection prevails; but a hustabood was formed from the mofussil papers in 1178 Bengal style, by Mr. Lushington. No oppressive impositions have since been made, the ryots do not desert; and their situation appears tolerably satisfactory. In Satsyka, and other places under the same authority, the usage is similar.

JESSORE.

423. The various inequalities in the rates of assessment, and the abuses prevailing, are related by the collector, and suggested to him the recommendation of abolishing the present pottahs and granting others. He proposes the form of a pottah, which has been drawn out with the concurrence of the canongoes; the object of this, is to fix specific rates, at which each article of assessment upon the assul jumma is to be collected, and not a specific sum for a given quantity of land, which would be impossible, unless a general measurement and new valuation of the lands were authorized. I am not sure that I understand the proposition.

424. The collector discusses at large the subject of granting pottahs, and the mode in which it should be done, and his arguments merit attention; but I have extracted in this place, whatever appears material to the question, in one point of view only. It may, however, be proper to advert to a custom subsisting in Jessore, *viz.*: That the nominal rate of land is three rupees per bega, but that the real rate is only one, as the ryots possess fifteen begas, where their pottahs state five only; and upon this last quantity, the assessment of three rupees for each, is made.

RAJISHAHY.

425. I could wish that the information on this extensive district, had been more particular; the material part of it relating to the present question, is as follows:

That there is no difficulty for a capable mohrir to detect oppression on a ryot, as far as the enquiry depends upon his puttah, except where the batta is adjusted. That the ryots would hear of the introduction of new pottahs with an apprehension that no explanation could remove, and that he cannot transmit forms of pottahs to be executed by the zemindars and farmers to the ryots. That the rates of lands may be procured, but that the great difficulty still remains unconquerable to any body but a zemindar, of ascertaining the quantity.

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DINAGEPORE.

426. The abuses detailed, sufficiently pointed out the necessity of regulating the demands upon the ryots by some rule. The collector accordingly proposes the introduction of puttahs, but in a mode different from all others. He assumes the demand of government upon the zemindar, as the foundation that is to be apportioned out through the pergunnahs and villages, and thence to graduate to the ryot by certain rules. The settlement, when it arrives at this gradation, is to be assessed upon the land, at a fixed rate per bega. He states the difficulties attending the execution of this plan, and the means of counteracting them, and observes upon it, that in the opinion of intelligent people, no other mode for the introduction of pottahs can take place. He proposes, that no pottahs should be valid, without the collectors signature.

SYLHET.

427. Of this district little need be said, as the very peculiar circumstances of it, have induced the board to order a measurement of it, which is now under execution.

RAMGUR.

428. The varying customs of the different districts classed under this collectorship, render it difficult to lay down any rules for preventing abuses, which the collector only can prevent; it is usual for the zemindars to give ticka puttahs at the beginning of the year, but if the grain is dear, they insist upon being paid in kind. The remedy for this oppression, is to punish exemplarily all abuses of this nature.—No measurement has ever been made of Jeldia. A form of a puttah is proposed, which he thinks will operate particularly well in Pacheat. [208]

RUNGPORE.

429. The collector as long ago as March 1787, proposed the form of a pottah in Carjeehaut, which is not yet effectually carried into execution. He now recommends a general form for the districts under his charge, upon similar principles.

PURNEAH.

430. The detail of the situation of this collectorship is very minute. It is proposed by the collector, that he should be allowed to grant puttahs under the seal of the cutcherry, at a certain sum, including rents and taxes; that by this mode the annual traffic carried on by the munduls and putwarries in puttahs will be prevented; the demands of the zemindars will be limited; nor can the ryots lower the dues of government.

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24 PERGUNNAHS.

431. A form of pottah has already been adopted for the lands under this division, and the collector informs us, that puttahs are granted according to that form, and a general register kept of them.

432. This detail, without extending it unnecessarily, points out the objections to the immediate establishment of general rules, and the necessity of adopting them to the local circumstances of each district. In deviating from established usages, we run a risque of substituting others of more detriment, in their room. No order of government should ever be issued unless it can be enforced; to compel the ryots to take out pottahs where they are already satisfied with the forms of their tenure, and the usages by which rents are received, would occasion useless confusion; and to compel the zemindars to grant them under such circumstances, or where the rules of assessment are not previously ascertained, would, in my opinion be nugatory. When Mr. Francis proposed that the zemindars should be compelled to grant pottahs to the ryots within a limited time he was not aware perhaps of the little intercourse subsisting between the more considerable zemindars and the ryots, nor that puttahs are generally granted by the farmers, gomastahs, and munduls of the villages. To require that the puttahs should be given for a definite time, as proposed by some of the collectors, would diminish the force of that prescription which established a right of occupancy in favour of the ryots. In some places, as for instance in Jessore, the issuing of puttahs at present, would tend to the confirmation of the existing abuses, by which it appears, that the zemindar is more defrauded than the ryots oppressed, notwithstanding the numerous taxes imposed upon them.

433. In authorizing the collectors to grant puttahs to the ryots, we certainly deviate in some degree, from an established principle, which I always assume, that the zemindars are the proprietors of the soil. I have admitted, it is true, on the grounds of precedent, the right of the government to interfere in regulating the assessment upon the ryots; but I object to the policy and propriety of this interference, without evident necessity: where a zemindar has refused or evaded the execution of the orders prescribed to him for the security of his tenants, or is unable to execute them, the interference of the collector may be expedient. The regulation of the rents of the ryots is properly a transaction between the zemindar or landlord and his tenants, and not of the government; and the detail attending it, is so minute as to baffle the skill of any

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man, not well versed in it. Where rates exist, or where the collections are made by any permanent rules, the interference of the collector would be unnecessary; where the reverse is the case, he would find it difficult to adjust them. Errors committed by a collector, should not be left to the subsequent correction of a zemindar; but it is the duty of an officer of government to correct those of the zemindars. Nothing but necessity should ever induce us to authorize the collector to fix the rates of assessment on the land. In trusting to established custom, and to the Mofussil officers under the inspection of the zemindarry servants, we have a more safe reliance than the interposition of a collector, who has already sufficient employment to occupy his whole time. I do not see the same objection in authorizing him to affix his signature to the puttah or jummabundy of a ryot, after it has been settled by the zemindarry officers. I proceed to other propositions.

434. Mr. Hastings and Mr. Barwell, in their minute for the future settlement of the revenues, recorded on the 22d of April 1775, propose that all new taxes which have been imposed upon the ryots in any part of the country, since the commencement of the Bengal year 1172, being the year in which the Company obtained the dewanny, be entirely abolished. Mr. Grant, in his address of the 28th of February 1788, makes the same proposition with respect to the dewanny lands, but with a qualification which apparently removes part of the difficulties attending the proposition; adding, that the Company do restrict their annual demands upon those lands to the assul, abwab, kefayet and tawfur of the mâal and sayer, or the ascertained legal exaction at the time of the acquisition of the dewanny, to be levied in the form of a simple assessment, and to be subject only to a deduction of the established amount of all the Mofussil charges and native management of the collections. I omit his propositions regarding the ceded lands, and the abatement suggested with regard to those and the dewanny lands. The consideration of Mr. Grant's proposition will apply to the preceding. It does not follow that a measure, proper and practicable in the year 1775, is equally so, at this period; and although it may not be impossible to carry it into execution, I shall state my reasons why I think it ought not to be now attempted.

435. Mr. Grant's proposition is to be considered in two lights; first, as furnishing the standard for the demands of government upon the country; and secondly, as establishing the rules for collecting the rents from the ryots. [209]

436. With respect to the first, I think we have in the

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accounts supplied by the collectors, and their experience, a better standard for regulating the demands of government.

437. With regard to the second, it has been already observed, that the mode by which the demand of government upon the zemindar was regulated, and that by which the rents of the ryots were collected, are different. Admitting that in some instances, the ryots paid the taxes imposed by the nazims upon the zemindars, in the same proportions to the assul, and under the same denominations as the zemindars, this was by no means invariably the case; on the contrary, I hold the reverse generally to be true.

438. In Nuddea, for instance, seven articles of abwab out of the twelve specified by Mr. Grant, were imposed upon the zemindars, *viz.*, *khasnoveesee*[1], *nuzzerana*[2], *mokurrery zermathote*[3] *ahub*[4] *serf sicca* 1½ *anna*[5], *abwab Fouzdarry*[6], and *chout marhatta*[7]: and of these only the two last, were levied from the ryots. In Mahomed Amynpore, five were imposed upon the zemindars, and three of the five *mathoot*[1] *fulkarrah chout mahratta*[2], and serf sicca 1½ anna in the rupee upon the ryots. In Satsyka six were levied from the zemindars, and one only of the six, the chout Mahratta, from the ryots. This last is doubtful; but the ryots of Nuddea had, as long ago as the year 1724, been taxed with two articles named *beekee* and *haldaree*, amounting to one anna six gunds in the rupee; and in 1751, another was added under the denomination of *subdharree* being about two annas in the rupee. If, therefore, we were to adopt Mr. Grant's proposition for restricting the demands to the twelve ascertained legal articles of exaction at the time of the dewanny, by which I understand those enumerated in his analysis, we should exclude the three which had been previously established, and which to this day subsist, amounting to three annas 16 gundas: to avoid the loss occasioned by such a defalcation, we must add the three to his list, in which they do not appear. This might be done where they are known, but should not take place at random.

439. In Jessore, exclusive of fourteen articles imposed upon the zemindars by the nazims, twelve of which descended to the ryots, there were nineteen distinct articles collected from the latter. The nuzzernah mokurrery, mentioned in Mr. Grant's list, was not paid by them.

400. In other districts, similar variations occur. What has been stated is sufficient to show the danger of complying

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with his proposition without an accurate knowledge of the state of taxation, both at the sudder and in the mofussil, at the period of the dewanny. Without this, we should not know what we confirmed, nor what we rejected of the mofussil taxes. I find no detail in Mr. Grant's Analysis.

441. The collector of Nuddea, in an address to the board of revenue dated the 6th March 1787, proposed the adoption of sundry taxes established in 1190 and 1191. Upon further inquiry and subsequent experience, he found that deductions had been granted in lieu of them and that they were not so oppressive, as he first supposed. He accordingly recommended that the revenues should be collected agreeable to the rates of 1191. Thus, practical experience corrects, the errors of theory. The collector also of Jessore informs the board of revenue in an address dated June 25th 1788, that the old assul jumma is in many places extended or else lost, in the accumulating taxes that have been subsequently added and constitute the present jumma. The information of the collector of Dinagepore to the same point, has been already quoted.

442. In the Houghly district, a jummabundy was formed by Mr. Lushington in 1778, which has since furnished the rules by which the ryots payments have been made.

443. Now let us suppose that an order were issued for abolishing all taxes imposed since the dewanny, and trace the consequences.

444. The zemindars and farmers, in the first instance, must revert to the accounts of that year, to know what taxes were collected from the ryots. It is probable, and I may venture to say certain, that the accounts in many places would be lost, or so confused, as not to be traced; and in this case the measure would be impracticable. Let us suppose, however, that the accounts are forthcoming: the trouble of tracing, examining, and applying them would be endless; and after all, it may be doubted whether the ryots would agree to the substitution of the rates of the period referred to, for those now paid by them, and whether they would benefit by the alteration. Considering the variations in the state of the mofussil since 1765, the application of the documents and records of that period, would be difficult.

445. The promulgation of such an order, as Mr. Grant observes, is very easy; but the immediate consequence would be a diminution of the public revenue. This necessarily results from the abolition of the taxes imposed; and unless the old rates could be immediately revived and established, the loss

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would be certain during the first year, probably to the amount of one-fourth of the public revenue.

446. After all I see no advantage that would be gained by it. If the assul jumma, with the twelve subahdarry abwab formed the measure of the ryots' payments, then indeed it might be considered as a standard for the public revenue, and for limiting and ascertaining the rents paid by the ryots. But we have direct proofs to the contrary; and this, in my opinion, furnishes an incontrovertible objection to the adoption of Mr. Grant's suggestion. The nuzzeranahhal, which existed to so large an amount in Dinagepore, is not mentioned in his Analysis.

447. If there appeared to me any valid reasons for assuming the collections of 1765, as a standard for the rents from the ryots at this period I should propose, in the first instance, that the collectors should be required to furnish an account of the rates of taxation at the [210] former period, and to give their opinions whether the adoption of them would be practicable; and if it would be attended, with any beneficial effects to the ryots, or with advantage to government. Without this information, the promulgation of the order proposed by Mr. Grant, would infallibly produce, in my opinion, the greatest confusion throughout the districts, and a certain diminution of the present assessment; it would also load us with a detail, which we should find it difficult to get through. The necessity of the measure ought to be established beyond all doubt, to induce us to adopt it, with such probable consequences.

448. These are the arguments which occur against the measure, as a general proposition: I will not assert that it may not be partially practicable, in particular instances; and if from the reports of the collectors, which will be distinctly examined, this should appear to be the case, we may then adopt it, when it cannot be attended with the apprehended inconveniences.

449. I shall now state the measures which have heretofore been adopted for the purpose of limiting the exactions of the zemindars and farmers, and the collusions of the ryots, as well as the reasons which have prevented their operation.

450. When the five years settlement was concluded by the committee of circuit, several conditions were inserted in the agreements of the farmers and zemindars, calculated for the security of the government and benefit of their tenants. Thus, they were prohibited resuming lands applied to religious or charitable uses, exclusive of the original revenue land, and

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collecting the various impositions known by the name of bazee jumma, haldarry, moracha and salamy. They were precluded making any new grant of bromutter, &c., they were directed to collect from the cultivated lands of the ryots in the Mofussil, the original jumma of the last and foregoing year, and abwab established in the present, and on no account, to demand more; where the lands were cultivated without puttahs by the ryots, they were to collect, according to the rates of the pergunnah. By another clause of the rates of the former mulguzarry, the puttah for the present year's cultivations was to become the standard of the collections from the ryots, and penalties were enacted for a breach of this. The receipt of any nuzzer salamy parbunny was prohibited.

451. A mohrer was also appointed on behalf of government to take comparative account of the sheristha; and secret and clandestine collusions were expressly prohibited.

452. In explanation of a former article, it was ultimately fixed; that the assul and abwab of 1172, together with the abwab accumulated thereon by the records of the sudder since the year 1173, were to be consolidated, and to form the standard of the collections.

453. The regulations, though less accurate in terms than they might have been, had a reference to an established principle of collecting, and it is very apparent, that if they had been enforced, the present difficulties would not have existed; but the truth is, that they were not; and at the expiration of the five years, the state of the Mofussil was less known, than when the settlement took place.

454. The farmers collected, what they could; they measured their demands, by the abilities of their tenants. Ignorance of the actual state of the Mofussil, was a bar to the detection and prevention of abuses. The government, embarrassed by two opposite motives, the necessity of realizing the settlement which they had made, and a desire to prevent exactions, were sometimes obliged to support the farmers, and at other times to restrain them. The effect, however, in both cases, was a deficiency in the public payments. The recal of the collectors in 1781, contributed still further to involve all past experience in obscurity, and to multiply the confusion which prevailed.

455. The cabooleat then established, has been since continued; and every succeeding farmer, by the terms of it, has deemed himself authorized to collect what his predecessor demands. Hence every new cess has in fact, become confirmed.

456. The only observation which I shall here add to this

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detail is, that we are not to infer the inutility of the restrictions imposed, because they were not enforced; a distinction which may with great justice be applied to the measures of this government.

457. The leading principles upon which I shall ground my propositions for the ensuing settlement, are two.

458. The security of government with respect to its revenues; and the security and protection of its subjects.

459. The former, will be best established by concluding a permanent settlement with the zemindars or proprietors of the soil; the land, their property, is the security to government.

460. The second, must be ensured by carrying into practice, as far as possible, an acknowledged maxim of taxation. That the tax which each individual is bound to pay, ought to be certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor and every other person.

461. It is essential to the success of these principles, that the settlement be made upon such fair and moderate terms, that the zemindars may derive advantage from their engagements, after a due performance of the stipulations contained in them. The period of the settlement is prescribed in the 56th paragraph of the letter from the Court of Directors by the Swallow, in the following word: "We therefore direct that you "form the assessment for a period of ten years certain." But it is also necessary to advert to the directions, in the 52d paragraph of the same letter. [211]

"It is therefore our intention that the jumma now to be "formed, shall, as soon as it can have received our approval "and ratification, be considered as the permanent and un- "alterable revenue of our territorial possessions in Bengal, so "that no discretion may be exercised by our servants abroad "in any case, and even by us, unless some urgent and peculiar "case, of introducing any alteration whatever."

462. The settlement is then to be made for a period of ten years certain; but with a view to permanency.

463. To accomplish these measures, we must pay due attention to the existing circumstances of the country, adverting at the same time, to the most approved practices of Mogul finance, which may be adopted as far as they are compatible with the principles and form of our government. To establish at once a perfect arrangement, would be impossible; but our regulations, should have a view to it. In combining temporary

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expedients with permanent arrangements, the former must be so modified as not to impede the operation of the latter, but to lead to them, and promote them.

464. The *tukseem* of Turymull, which was adhered to for a long period, was well adapted to the circumstances of the government and the country. The name is still kept up, although there is reason to suppose that long before our accession to the dewanny, a new tukseem had in fact taken place.

465. Bengal was formerly portioned into a certain number of *sircars*, and each *sircar* into a number of *pergunnahs*, and these again into *terfs kismuts* and villages, and the revenue of each subdivision was recorded in the tukseem.

466. It should be our object to obtain a similar account, not I think by reverting to the antient account, and after comparing the differences which have taken place, to re-establish the division of it, which would be little applicable to the existing state of things; but by assuming as a ground-work the present distribution of the country into collectorships, after such correction as it may admit, and by obtaining through the different collectors, an account of the distribution of the revenue upon pergunnahs and villages throughout their respective jurisdictions.

467. To perform this, we must first determine the number of pergunnahs in each zemindarry, and prescribe a form of arrangement for them, which shall be established by law, imposing penalties for every unauthorized alteration. I do not by this mean to prevent a zemindar changing the subdivisions of a pergunnah, but to require only that the constituent subdivisions shall always stand under the same pergunnah, where they are originally placed, and that they shall not be transferred to any other. Thus, supposing a pergunnah to be portioned out into five or more terfs or kismuts, comprehending the whole, it shall stand in the accounts as one article only, comprizing so many divisions. This will not interrupt the operations of the zemindars in making a settlement, which must be accommodated to the prescribed distribution of the lands.

468. Secondly. When this account is completed, another must be formed, showing the component parts of the pergunnahs; the divisions of the pergunnahs into kismuts and terfs is arbitrary, and liable to frequent variation, but the villages are more permanent. These must therefore form the particulars of the second account, and the names of them should be fixed, not liable to any alteration.

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469. To these propositions I see no material objections; but they suggest a very important question, *where the tukseem account shall contain the actual assessment upon the subdivision of the zemindarry, or only the proportions of each to the revenue assessed upon the whole, by government.*

470. As preparatory to a decision upon this question, it may be proper to enumerate the advantages which would ensue from obtaining accounts of the assessment, upon every portion of land, and the objections to the measure; to consider whether the same advantages may be procured by other means, what inconvenience would result from neglecting them, and whether, upon the whole, they are sufficient to overbalance the objections against it.

471. The advantages resulting from it, will be these:

First. The government will obtain, in the course of time, a more accurate account of the resources, and progressive information of the improvement or decline of the country.

Secondly. They will possess the knowledge requisite to manage the collections through their own officers, in case the adoption of this measure should be eventually expedient, and of employing, when wanted, their interference to correct the irregularity or inequality of the assessment.

Thirdly. In the event of balances, they will be furnished with a standard for fixing the value of land in case of sale.

Fourthly. They will possess the means of ascertaining the truth of any representations of the zemindars on losses sustained by calamities, and a rule for determining the necessity of relief, and the quantum of it.

Fifthly. Whenever it may be necessary in any disputes regarding the boundaries, markets, or other matters, to refer to the former tukseem, or for any other purpose, the proposed account will furnish the basis of comparison, and in time become a new tukseem for the country.

Sixthly. The accounts required will afford information respecting all persons employed in the collection of the revenues, both as to their conduct and capacity, as well as the means for preventing breach of engagement and extortion.

472. I shall now state the objections to each of these arguments, in the same order in which they occur. [212]

473. First. It may be urged that unless government intend to raise the revenues of the lands in future, any further knowledge of the value of them beyond what we at present possess is unnecessary; and to demand the accounts of it,

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would only tend to excite suspicions in the zemindars, that the present assessment would not be permanent. The Court of Directors are themselves satisfied upon this point, and discourage the idea of local investigations into the value of the lands; directing, that when the tribute of each zemindar is fixed, he shall remain undisturbed in the administration and enjoyment of his estate, and be assured that as long as he pays his stipulated revenue, he shall be subject to no scrutinies or interposition of the officers of government, unless where a judicial process may become necessary, to adjust claims between him and tenants, or talookdars, or co-partners of the same zemindarry.

474. If the amount of the settlement is to be re-adjusted at the expiration of the ten years, these accounts will be necessary; but if it is to be confirmed in perpetuity, they may be dispensed with.

475. The board have lately had before them very positive assertions, that the country is capable of yielding an increase of revenue exceeding a crore of rupees. I have already given my opinion in opposition to them, and have stated the arguments by which it is supported. With me, therefore, these assertions have little weight; and as they have long been before the Court of Directors, without producing any orders in consequence, it is to be presumed that they adhere to their more moderate opinions, so amply and decisively expressed in their letter by the Swallow. I see no reason, therefore, for adopting any measures contrary to the spirit of the orders by that conveyance, on the grounds of Mr. Grant's arguments or assertions, or those of others.

476. Admitting his reason, we may fairly disclaim the idea of pursuing measures calculated to afford us a more accurate valuation of the lands, when attended with risque to the principle we assume, and the argument which rests upon the advantages to be derived from the investigation loses much of its force. Whatever has a tendency to inculcate in our subjects a reliance upon the permanency of the measures of government, by removing or abating their suspicions, is, on the other hand, an important consideration; yet I must acknowledge an opinion that our assurances will not abolish suspicion; which will never be eradicated, but by a steady adherence to system.

477. It may be further observed, that neither the zemindars nor their under tenants will voluntarily discover their advantages; and that to procure true accounts of the amount

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of their several engagements, penalties must be established for the suppression of them, or for the delivery of false.

478. On the other hand, it is also certain that the Mogul government required and recorded the jumma of the lands in all its subdivisions, together with the fluctuations of it, through their own officers; and that the proposition is conformable to antient practice.

479. The progressive decline or improvement of the country is another consideration; and although we may form a general idea of it, without requiring the accounts in the manner proposed, the information on these points, will be less accurate. The question then is, whether the general information of the collectors will be a sufficient guide for the government, in this respect. With due care and attention, I think it may.

480. I might have contented myself with resting this argument upon the orders of the Court of Directors, which it is our duty to obey, unless solid reasons for a deviation can be shown; but they will, I presume, be better satisfied with a discussion of the question, than a tacit obedience.

481. Secondly. Upon a supposition that the settlement is to be permanent; and deficiency in the payments of the zemindars must be made good by selling a portion of their estates, equal to the liquidation of it; and hence it may be inferred, that no occasion will ever occur in which it will be necessary for the government to undertake the management of the collections through their own officers. That when the jumma of a zemindarry is once fixed, the proprietor will find it so much his interest to improve his estate, that he will be led by this principle to correct the subsisting irregularities and inequalities in the assessments, without any interference on the part of government.

482. This argument is so immediately connected with the fundamental principles of the present propositions for a permanent zemindarry settlement, that they must both be admitted, or rejected. I am far from supposing, however, that the principle will operate immediately, considering the ignorance of the zemindars, their inattention to business, the great extent of the principal zemindarries, and the abilities required for a due administration of the rents. In the course of time, it ought to be effective.

483. That several of the zemindars will incur penalties for the non-performance of their engagements is at first to be expected; and it may be said that they will be sufferers, and not the government, who will have a security in the land. It

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is certainly also for the interest of government, and good of the country, that the great zemindarries should be dismembered; and the number of petty proprietors be increased. The ryots, or inferior renters, who suffer from the irregularity or inequality of the assessment, will obtain relief from being transferred to a more prudent, economical, or equitable management; and partial inequality may be corrected by partial interference.

484. The only instances in which it occurs to me that government ought to take the management of the revenues into its own hands, is that of minors and females, and other excluded proprietors; and in this case, the true accounts of the assessment would be useful. [213]

485. For it is not to be presumed that the appropriation of the mofussil settlement to the amount engaged for by the zemindar, in the terms of the question, will be truly stated, or that it will serve as a rule for levying that amount from the same divisions of the country. The inequalities of the allotment, it is true, are of little comparative moment, whilst the zemindars manage their own estates; but when a minor succeeds they will be material, and without a knowledge of them, the government may be subject to loss; many of the pergunnahs will appear under-rated with a view to guard against a discovery of the emoluments of them, whilst others will be over-assessed, and perhaps be found unequal to the rated portion of the jumma, and the officers employed by the collectors, will take an advantage of it.

486. I acknowledge at the same time, that a collector with tolerable abilities, and an assiduous exertion of them, may soon surmount the difficulties attending the situation, and his residence upon the spot ought to give him sufficient experience to enable him to superintend the business successfully, whenever the management falls to his lot. It has been effected under greater disadvantages. The reverse however may happen, and the weight due to this consideration be allowed.

487. Thirdly—In answer to the remarks stated under this article, it may be observed, that if the rent of the constituent parts of the zemindarry be apportioned to the government's demand upon the proprietor, that will furnish a sufficient standard for determining the assessment of the land when sold; that it will remain with the officers of the government to select such parts of the zemindarry in case of sale, as they may think proper, and it is their duty to choose portions equal to the payment of the stipulated revenue; that hence, the designed or

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accidental inequality in the settlement of the parts to the whole, will not be prejudicial to the revenues of government.

488. But it is not impossible to foresee cases in which loss may be actually sustained; suppose for instance, a zemindarry divided into fifty pergunnahs, of which twenty, yield a considerable profit; that fifteen of them, are barely equal to the allotment of the jumma put upon them; and that the remainder are over-assessed. That this will be the general case at first, and is so at present, can hardly be doubted.

489. Let us suppose further, that a zemindar is deficient in his stipulated payments to the amount of fifty thousand rupees, and that two pergunnahs are sold to make good this amount.

490. If they be selected from the class of profitable pergunnahs, the zemindar will be a loser, and the loss will render him so far incapable of paying the revenues of the remainder, upon which he will probably attempt to levy the deficiency, even at the certainty of future loss. If the selection be made from the losing pergunnahs, the lands must again be disposed of, and the government must ultimately lower the assessment, which becomes a permanent loss without any equivalent.

491. Admitting these suppositions, the consequence is evident, for if the sale were carried on until the whole zemindarry be disposed of, the revenues must be lowered, and this consequence will follow in whatever manner it is begun and continued, under the circumstances of fundamental inequality, and fixed allotment of the jumma. This will appear obvious by reflecting, that if the pergunnahs of a zemindarry paying ten lacks of rupees, were separately sold, subject to the payment of a fixed quit rent proportioned to the whole assessment, admitting the premised inequality, there would be a deficiency in the revenue, not perhaps immediately at the first sale, but this would bring on a second, and ultimately, the necessity of lowering the jumma of the different pergunnahs; for no man would hold land at a certain annual loss, nor purchasers be found at a second sale, for land subject to such terms. It is a known and undisputed fact, that a zemindar, when called upon for an account of the rents of his zemindarry, will furnish them in detail, so calculated as to show an account, less than what he is called upon to pay. Profits are secreted and not brought into the account. I can produce the accounts of Burdwan as delivered to me, in different years, by the zemindar, in proof of the assertion. The assessment of the villages will be no remedy against the stated inconvenience, for a zemindar will find no more difficulty in adopting their rental to that of the pergunnahs, than

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the rental of the latter, to the total jumma of the zemindarry. It is probable that some will be at first omitted.

492. I know but one answer to this supposition: that it is scarcely probable the zemindars, when their property is secured by a limitation of the demands for land tax, will ever prove defaulters in a degree, to affect the public revenue. Thus far probability opposes presumption, but it does not answer the objection completely or satisfactorily; for a zemindar may be ruined through his own ignorance and the knavery of his servants, not to mention that their general conduct is against the probability.

493. It may, however, be concluded, that under the circumstance of a fixed jumma, the same consequence will follow, supposing it to be founded, in the first instance, on the account of the actual amount, as delivered by the zemindar.

494. To this it may be replied, that with the knowledge presumed, the consequence may be prevented; that the profits of part shall be equal to the deficiency upon the remainder; or in case of sale, one part may be augmented and another lowered, with a due regard to the produce.

495. In any case, the limits of the land sold must be previously defined, to prevent the subsequent disputes between the former and new proprietor.

496. Mr. Francis proposed that a new tukseem of the country should be made, for the mere purpose of regulating the quit rent of the lands upon sales or transfers by adopting [214] the jumma of the pergunnahs to that of the whole zemindarry, which was to be permanent and unalterable. This, in fact, is the proposition which I have been considering, although expressed in different terms; but it may be proper to enter into a more particular discussion of it, by itself, with a view to professed objects, without any comparison of it, with the other mode suggested.

497. It is admitted that our knowledge of the constituent portions of the large zemindarries is at present, very imperfect; we have some ground for determining the quantum of revenue which the whole is capable of yielding, yet we should probably find much difficulty in realizing that amount, if the officers of government were to collect it, from the several pergunnahs. The reason is obvious; because they know not the real capacity of them.

498. The zemindar and his officers, ignorant as one or both may be, are in this respect, better informed than we are; and hence they are enabled to collect the assessment which we impose.

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499. The relative value of the pergunnahs is continually varying, from accidental calamities, good or bad management of them, or from the superior skill of the different farmers. Many instances may be produced in which the value of the pergunnahs is now diminished or increased one-half in a period of fifteen years. As inundation sometimes leaves a pergunnah desolate, and incapable of cultivation for a term of years, the ryots remove to another, and augment the value of it.

500. A knowledge of these variations is not so material in fixing the jumma, upon the whole, as the loss in one place, may be balanced by the gain, of another; nor will our ignorance of constituent portions of the assessment upon a zemindarry be productive of any material inconvenience, whilst the zemindar makes good the revenue.

501. But the proposition applies to the opposite consideration, the fixing the value of the lands in case of sale, and this is to be done at present, to determine the revenue of lands sold at any future period. Notwithstanding the very respectable authority in matters of Asiatic finance, which has been adduced in support of it, I see very considerable difficulties in the execution of it.

502. The following statement of Rent assessed upon several of the pergunnahs in the Nuddea collectorship, at the period nearly when Mr. Francis's proposition was made, compared with the jumma of the same pergunnahs in 1195, will elucidate those remarks.

PERGUNNAHS.	Jumma of 1183.	Jumma of 1195.
Balguah	22,681	13,302.
Bogwan	95,541	69,001.
Cobagepore	19,765	11,621.
Kishenagur	90,814	76,237.
Mutteary	73,572	52,001.
Boonun	91,211	55,001.
Pajenore	68,054	40,189.
Plassey	81,098	49,774.

503. Boonun, in the above extract, is rented at 55,001 Rs.; but the calamities of the season reduced the receipts of it in

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1195, to about 28,000 Rs only. The collector's opinion with regard to this pergunnah is, that it would require a period of ten or twelve years to restore it to the jumma of 1183, and an annual advance for assisting the cultivation, equal to half the present jumma.

504. Let us suppose that the jumma of 1183 had been declared permanent, and that for the liquidation of the balances since incurred by the zemindar, any of the above pergunnahs, or in lieu of them, some others, with increased profits, had been sold. In either case the sale in the first or second instance, would be attended with loss to the government.

505. These considerations apply to *Bengal*; half the revenues of which are supplied from six large zemindarries: and if the fact be true, that the pergunnahs are liable to constant in their respective from whatever cause this may arise, the inconveniences attending the sale of them, subject to a fixed jumma settled at this time, will be obvious.

Orig.

506. If the pergunnah sold should yield much beyond the stated jumma, the zemindar will have a reasonable ground of complaint.

507. If much less, unless the land should be capable of easy and speedy improvement, the purchaser will lose; and the land must be again sold, and the jumma be reduced. These consequences may ensue without any fault of the zemindar, who will then be punished, where he does not deserve it.

508. After all, it may be asked, where is the necessity of fixing the revenue of the pergunnahs at this time, for the purpose of future sale? That the jumma of a pergunnah should be determined previous to its actual sale, is all that is required for the security of a purchaser: and since there are inconveniences attending the mode pointed out, we ought to consider if some other may not be adopted, not subject to them. [215]

509. This may be done two ways; by requiring the zemindars to deliver in annually an account of the jumma of the pergunnahs, as assessed upon the villages apportioned out to the sudder jumma. I conclude, that it will be inaccurate both from design and ignorance, but the risque of a loss by sale will rarely extend beyond the first or second instances; for the zemindar, having suffered by it, will be more attentive to proportion the value to the whole, to avoid another loss. Or, secondly, by ascertaining the value of the land previous to a sale, and regulating the revenue to which it shall be liable, by that value, at the end of the year. The collector, if necessary,

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may be directed to attach certain pergunnahs, sufficient on a sale to produce the amount of the deficiency, and retain the management of them in his own hands, until the value is sufficiently ascertained, for regulating the land tax previous to a sale.

510. This mode will be the most satisfactory and equitable for all parties, for the zemindar, the purchaser, and the government; but it will be attended with delay, intricacy, and trouble. The plan of an annual valuation may, however, be sufficient for determining the revenue of lands previous to a sale; and though not free from objections, is attended with one important advantage—an expeditious realization of the revenue in arrear. Upon the whole, I am inclined to recommend it; but either of these suggestions will serve as a reply to the arguments under the third head, in support of the necessity of requiring the real valuation of the lands, as the means of regulating the rents of them at a sale.

511. Fourthly.—It may be contended, in answer to the advantages stated under this head, that when the jumma is fixed, the zemindars ought never to be allowed any deductions of revenue on account of calamity, particularly as we mean to settle the revenues which they are to pay, by a fair estimate of what has been actually paid.

512. But it is upon the other hand to be remarked, that with the utmost care and attention in the execution of this proposition, we are still liable to error; and that unless the jumma should be so regulated as to afford the zemindar considerable profits, a calamity of extensive operation, to which no country is more subject than Bengal, from drought and inundation, both of which may even operate in the same year, will, unless some relief be granted him, reduce him to ruin. This consequence may not immediately follow, but result from distresses which he cannot overcome.

513. Let us suppose, that upon lands yielding a jumma of five lacks, a loss of ten per cent. only is occasioned by inundation; that it has been sometimes greater the pergunnah of Boonun proves; and that the zemindar also fails in his payments to an equal amount; whence is the deficient 50,000 rupees to be made good? If by a sale of any of the pergunnahs, the zemindar may be ruined. It is not a sufficient answer that the zemindar may enjoy advantages from others, equal to this loss; and the annual subsequent deficiency for a period, although the proof of such a fact would be. But without the knowledge requisite to

Sic in orig.

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determine this point, the decision against a zemindar may be such as the equity of government would hesitate to confirm.

514. The accounts proposed to be required, will not, alone, determine whether the zemindar is entitled to relief. The loss must be ascertained, first, by comparing the actual rent of the desolated pergunnahs for two or three successive years, with the amount of the loss; and taking into consideration the profits and losses upon the whole zemindarry, the point may then be ascertained. Without these accounts, fictitious assets will be produced, in order to enhance the effects of the calamity. There are other modes by which a general estimate may be formed of the loss, with a view to decide upon the claims for relief (which ought never to be admitted but where the effects of the calamity are obvious, extensive, and exceed the profits of common years), less accurate indeed than that which I have proposed, but at the same time, unattended with some inconvenience to which it is exposed. Thus, when a plea of loss by inundation is urged, the zemindar may be required to prove his title to relief, by an immediate exhibition of the actual accounts of his collections for the two preceding years; from which it may be known, whether the assessment is, upon the whole, moderate or excessive, and whether he can bear the loss, or not; the local deficiency may be computed, if these accounts are actually delivered.

515. Fifth.—The arguments in support of the proposition, are founded upon the following data.

That there exists an account in this country, known by the name of tukseem, which is frequently resorted to for determining the limits of land, the property of it, the right of erecting markets and gunges, and other points relating to the revenues. It is at the same time, acknowledged to be partial, incorrect, and often inapplicable to the present state of things; at present, however, its use cannot be superseded, although in time it may be a mere account. Gunges and markets are not to be established at the discretion of zemindars and farmers; there are certain rules regarding the establishment of them, with respect to their distance from old erected gunges, and the days on which the markets are to be held. I understand also a rule prevails, that a gunge or market recorded in the tukseem, may be again established, after an abolition of several years, without any regard to the rules of vicinity, in other cases.

516. The proposed tukseem is meant to serve the purposes of the former, and as that is now in use, so the new one in the course of time, will be substituted for it.

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517. A tukseem formed upon an allotment of the general jumma of the zemindarries, to serve as a basis of future assessment for the parts of it, will, if progressive, sufficiently answer all the purposes of a tukseem, containing the actual jumma. [216]

518. For the purpose of granting sunnuds of investiture for lands, such an account will be necessary. The particulars of the present tukseem are inapplicable to the state of the country.

519. Sixthly.—To insure the stated advantages, it will not only be necessary that the engagements of the zemindar with his under-renters be known, but that every engagement between the different renters in all the gradations between the zemindar and ryot, or copies of them, be deposited in the public cutcherry of the zemindarry, the pergunnah, talook, or village, to which they appertain, that in case of complaints a ready reference may be made to them.

520. The objections to this, are stated under the first head. The zemindar will be suspicious that the object of the regulation is to procure a knowledge of his profits; and the under-renter will be equally suspicious of the zemindar, who would not fail to take advantage of the knowledge gained, in opposition to the principle established by the government in his favour. To carry it into execution, penalties must be enacted for the delivery of false or the suppression of true accounts.

521. In further opposition to these arguments by which the proposition is supported, it may be replied, that as every renter is furnished with an engagement, every purpose may be answered by the production of it, when complaints are preferred, and that the names of the persons to whom the management of the land is assigned may be known and recorded, without requiring the production of all the actual engagements contracted by them. That this will answer in some degree, I admit; but a record of the jumma, and of all the transactions relating to it, will afford an ampler and greater security to all parties concerned: the publicity of such transactions will deter oppression, or attempts to break any existing contract and engagements. The caboleats entered into by the farmers, when the five years' settlement was concluded, has a clause, the direct tendency of which was to procure the record now suggested; but it was evaded, opposed, and never enforced.

522. In favour of the proposition, another argument also occurs; that unless the records of the settlement of the pergunnah be deposited in the cutcherries of them, a new farmer will

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want the necessary accounts to assist him in forming his own settlement of the lands which he has rented.

523. The choice of a farmer resting with a zemindar, it is his duty to see that he has the means of fulfilling his engagements; the Mofussil farmers also with whom the zemindars engage, are generally inhabitants of the zemindarry, and have the means of knowledge; these arguments are suggested by preceding remarks.

524. It is certain, that by procuring a detailed assessment adapted to the sudder jumma, we shall possess more accurate information than what we now have; and if this be annually procured, the comparative accounts of several years will check and correct erroneous statements, without calling for those which may affect the fundamental principle of the settlement. If upon experience, they be found indispensable, they may be demanded.

525. With respect to ryots, however, their security requires that the settlement made with them, should become matter of record. In every zemindarry, where the established laws of collections have not been infringed, this is the case at present.

526. I shall now consider the supposition, that nothing more is required from the zamindars than an allotment of the jumma imposed upon their lands through the pergunnahs and villages; and that they are left undisturbed in the possession of them, without any further attempts on the part of government, to ascertain their value, or interference in the detail.

527. My own experience, as well [as] that of the committee of investigation, whose report I have quoted, has shown that many inconveniences have resulted from an inattention to the antient institutions, particularly in suffering the office of the canongoes to fall into disuse, which was essential to the prevailing system of an annual variable jumma. For five successive years after our acquisition of the dewanny, the zemindarry of Rajishahy paid a jumma of near 28 lacks to government; for the last fifteen years the average does not exceed 21 lacks. It has at different periods, been placed under the management of the officers of government, but without success; what is the cause of this defalcation? It may be in part owing to the depopulated state of the zemindarry, the consequence of successive bad management; but it must at the same time, be confessed, that our ignorance of the internal state of the district has deprived us both of the means of ascertaining the cause, and of correcting it by our own interference. We can only

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conjecture, at present, the amount of the revenue to be demanded from the zemindars; the records of the canongoes, if duly preserved, would have supplied what we want, by exhibiting what has actually been collected.

528. We know also, that the zemindars continually impose new cesses upon their ryots, and having subverted the fundamental rules of collection, measure their exactions by the abilities of the ryots. This is a very serious evil; for exclusive of the injury which the unprotected subjects of government sustain from it, a necessity follows of our interference to regulate the assessment upon them; a task to which we are rarely equal. That it has been accomplished is admitted, but generally I believe, either at the expense of government or its subjects; that is, the jumma is lowered, beyond what it ought to be, or kept up, at too high a rate. The former is most often the case.

529. I shall not urge these arguments beyond what is fair. In opposition to them, it has already been observed, that the demands of government have been fluctuating; that the zemindars have had no certain security of enjoying the advantages arising from a due administration of their estates, and hence have wanted the encouragement which the present [217] system is meant to give, and have perhaps been forced into practices which, under a permanent system, would have been forborne.

530. But the ignorance and incapacity of the zemindars are not to be forgotten. The consequences are equally prejudicial to government and its subjects, whether derived from this source or any other.

531. The security now to be given to the zemindars is more substantial than ever it was; and if the system proposed had been adopted when we acquired the dewanny, and successively adhered to, both the government and its subjects would have experienced the benefit of it; some time will now be required to convince the zemindars that we are serious, and a longer period elapse, before they can or will obtain a knowledge of their interests, and of the mode of conducting them. To eradicate those habits and impressions which have been continued through life, is scarcely to be expected during the present generation. Sufferance will at first teach them; and the stability of our measures must promote self-interest. Government begins, by giving them an example of good faith. In relying therefore upon the operation of the principle which we assume, we ought not during the process of it, to abandon

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the ryots to caprice or injustice, the result of ignorance and inability. With knowledge, or the means of obtaining it, we may correct the consequences of both; and at present, we must give every possible security to the ryots, as well as to the zemindars. This is so essential a point, that it ought not to be conceded to any plan.

532. Secondly.—Supposing this plan continued for a period of twenty years, we may at the end of it, be without any real account of the state of the country. The present villages may be removed or abandoned; new ones may be erected; and the loss of land by inundation, or accession of it by cultivation, may alter the state or value of the several pergunnahs in a zemindarry. In Burdwan, where the proportion of uncultivated land is small, and in other places in the same predicament, the alterations, may be comparatively little; but in Nuddea or Dinagepoor, and Rajeshahy, the appearance of the lands, may be totally altered. Under a foreign government, circumstances may be easily foreseen to diminish or increase the value of the whole. It is only upon the diminution of the value, that I lay any stress; for I renounce all idea of taxing our subjects, in proportion to the successful exertions of their industry. The antient administration of the country acted differently; but if we discard the principle of their conduct, it ought not on this account, to form a precedent for imitation. As long as the revenues are duly paid, an inquisition into the actual produce may destroy confidence, without producing any equivalent advantage.

533. Thirdly.—If all enquiry into the rents of the lands is to be absolutely renounced, it may be difficult to obtain a knowledge of the alienated lands. The Court of Directors, in their revenue general letter of August 20th 1788, by the Swallow, observe that the general and permanent settlement with the zemindars is wholly independent of the revenue which may accrue to the Company from the recovery or reservation of any lands now in alienation; but an investigation of them cannot, I fear, be completely made, without local enquiry. I would wish, if possible, to avoid it; and the determination may be suspended until the effect of the measures now in execution can be known.

534. At all events, upon the principle of the settlement now laid down, laws must be enacted against alienations. To say that the self-interest of zemindars will prevent it, is to argue against proved experience; ignorance and superstition are ill calculated to resist the claims of braminical imposition.

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535. Fourthly.—In making a permanent settlement with the zemindars upon the terms of a simple assessment, without requiring the accounts of it in detail, we deviate from antient established practice.

536. To innovations made upon clear and just principles, and where the extent of them can be known, I have no objection; but we should be cautious in departing suddenly from rules established by our predecessors, even where the possible ill consequences are not obvious.

537. The natives who are versed in the official management of the revenues, will all concur in the necessity of obtaining those accounts which the Mahomedan government formerly required, though as zemindars and talookdars, they would not hesitate to give an opposite opinion. They reason from the practice which they have been taught.

538. The principle upon which such accounts were required, appears to be the right of the sovereign to a proportion of the rents of the land, and his claim to augment them; but the character of the people may have also suggested the necessity of continuing the establishments for recording the Mofussil accounts, in order to guard against a diminution of the jumma. The terrors of despotism were not always sufficient to enforce the payment of the revenues. Since the arrival of Jaffier Khan in Bengal, one-half the property of the country, has at least been transferred on account of defalcations. The formation of the zemindarries of Burdwan, Rajishahy, Nuddea, and others, will prove this.

539. We on the contrary, maintain the principle, without meaning to follow up the cosequences of it; and under this modification it may be asserted, without imitating the practice of our predecessors.

540. But to secure the revenues from diminution, we propose the adoption of a rule which must be maintained without relaxation, except under the stated circumstances of great calamity; that the lands of defaulters shall invariably be sold to make good the deficiency; and if we can always adhere to it, by a due care in selling the lands, little diminution of the revenue is to be expected. [218]

541. Upon this ground, the deviation from antient practice seems admissible; at the same time, there may be consequences resulting from it, independent of those which I have stated, and which may not be foreseen.

542. At this period, the government is not possessed of any records that can afford them a knowledge of the consisting

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parts of the principal zemindarries. From a Report of the Royroyan in 1786, it appeared that there are some villages which paid no revenue to goverment, and were annexed to no zemindarries. The quantity and state of the alienated land is little known to us. Our ignorance upon these points, will hereafter be greater, unless the information to correct it, be annually called for; at the same time, if the want of it, be compensated by the improvement of the country, and the regularity of the collections under a permanent system, it will not be regretted.

543. In stating these arguments, my object is to relieve the subject on the outset from those embarrassments, which may impede the success of the plan which we mean to pursue; the conclusion which may be drawn from them, whatever that may be, will not, I fear, be exempt from objections.

544. The fundamental and solid objection to requiring the accounts of the actual settlement through all its detail, is founded, in the apprehensions of the zemindars, that we shall avail ourselves of it, to augment the revenues demanded from them; and if it should prove the capacity of the country to be greater than what we now suppose, although the consequence of the exertions of industry, I will not affirm that the cupidity of government when possessed of the knowledge, will not be tempted to demand an additional proportion of the excess; such a suspicion might, I will not say it would, shake the foundation of the proposed plan, and no other can be substituted, in my opinion, for the prosperity of the country, and advantage of the state.

545. Yet if this argument were urged to its utmost extent, the zemindars ought not to be called upon for any accounts, for to demand those of the revenue of the pergunnahs, apportioned to the demands of government only, will excite their suspicions; but after the reasons above detailed, I can never allow that government should concede this point to them.

546. Neither do I think we ought so far to vary from established practice as not to require an account of new villages; by such neglect, in the course of time, a number might be established equal to a fourth of the revenues of a zemindarry, paying no revenue to government; and if they were sold to independent proprietors, the value of those remaining, might diminish in proportion.

547. That the government of this country should be restricted, by every possible rule, from exercising a discretion in varying the amount of the settlement when once made, I

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think absolutely necessary: but whether the government in England should subject themselves to the same restrictions, is a point upon which I am not free from doubt. With the arguments here stated, and the advantage of future discussion, they can seldom be at a loss to determine upon propositions to this effect, submitted to their judgment. We must however, be cautious in committing the national faith, by the measures which we pursue in this country.

548. In order to bring these arguments to a conclusion, I shall now state the propositions which result from a due consideration of the whole, as a ground for discussion and determination, in such a form as I think calculated to remedy the objections which have been urged, and to combine the principle of giving confidence to our subjects, with the proper restraints for preventing an abuse of it.

549. That the zemindars shall be required to distribute the amount of the settlement made with them, upon the several pergunnahs within their jurisdiction, and the amount of the assessment of each pergunnah, upon the villages contained in it.

550. That this account be accompanied with another, describing the boundaries of the villages accurately, and the estimated quantity of land in each.

551. That they further be required to deliver in an account of all villages paying no revenue to government, and that these accounts be annually delivered.

552. That if any new villages be established, and the zemindars should fail to give in an account of them, they shall become forfeited to government.

553. The accounts will certainly afford the officers of government more information than they at present possess, and whatever suspicions the demand of them may excite, they cannot be considered as inquisitions into the profits of the zemindars, which they may conceal.

554. With respect to the sales of land it is to be considered in two lights:—First, a public sale, by order of government, in discharge of balances. Secondly, as a private transfer of property.

555. With respect to the first, it remains to be determined, which of the two modes proposed shall be adopted.

556. As to the second, it should be made with the knowledge and sanction of government; and all sales made, without its knowledge and sanction, should be declared invalid.

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If this be deemed too rigorous, a limitation, as to a quantity of the land sold, may be fixed.

557. Some provisions must be made against collusive sales, that a zemindar, in order to get rid of a ruined pergunnah, may not substitute a fictitious purchaser. Thus, supposing a pergunnah to be rated at 50,000 rupees, and to produce half that sum only, the zemindar, to be released from the stated jumma, may procure a nominal purchaser, who, after the transfer of the revenue in his own name, may decamp. To know the zemindars, is to suppose this possible; and the jumma may be rated, with a view to this object. [219]

558. The zemindars, being secured in the enjoyment of their rights, we are next to provide for the security of their tenants;—the farmers and under-farmers, the talookdars, situated within the jurisdiction of the zemindarry, and the ryots. I shall enumerate the rules which occur to me, in distinct propositions, founded on the arguments and information in the preceding sheets. By collecting the whole into one view, the board will be better enabled to consider them, and form a judgment upon them.

559. I lament, with sincere regret, the impossibility arising from my want of health of preparing these materials, at an earlier period; but although it has been determined that a settlement should only take place for one year, to expire in April 1790, I see no reason why the ten years settlement should not be made in the course of it, instead of protracting its formation to the close of the year. Many of the observations recorded, refer to a supposition that the settlement for the ten years was to begin with the present Bengal year in April last.

It is my wish that all my reasoning and propositions may be fully discussed, and that the governor general and Mr. Stuart will not only assist me with their observations, but take the opinions of those in whose judgment they place any reliance, on any points which appear dubious to them, and where my arguments are unsatisfactory.

In this respect, it will be for the advantage of the plan, that the execution of it has been delayed. I have no attachment to any opinion beyond what may be warranted by fair reasoning; and I shall be happy to see my propositions corrected and improved, or to relinquish them for others more advantageous.

560. I shall go on as far as my health and other avocations admit, to the detail of the settlement under each collector, and submit it, as prepared, for the consideration of

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the governor general in council; at all events, I would wish to lay before the board a draft of instructions for two or more of the principal zemindarries, that the application of the rules suggested by myself in the first instance, as far as they should be confirmed, may become a precedent for others. Some additional regulations will be required for the collectors, and some alteration must be made, in those which exist. It will also be necessary to notify to the principal zemindars, the intention and determination of government by a special perwannah.

561. Something might be still added to this minute; but as I wish it to be submitted to the consideration of the board without delay, I shall from time to time, suggest such further observations as occur to me.

562. The great importance, of trust delegated to us by the orders of the Court of Directors, has induced me to consider the execution of it, with the utmost attention. I have, on every point, detailed all the arguments which my information and experience suggested, as well for as against the propositions which I have ultimately adopted; nor have I neglected the suggestions of others. A discussion of this nature, can scarcely be too minute, when the former fluctuation of our measures is considered. Mr. Grant's Analysis has led me into disquisitions which, to some, may appear superfluous; but my duty more particularly imposed upon me the examination of his positions. Much has been repeated by me, that has been said before; and although the conclusions deduced from the whole, may not be new, it is certainly of importance to free them from the objections which have been made to them. The detail will, I hope, establish what I profess, the sincerest inclination to fulfil the orders of the Court of Directors, and to promote the true interests of the British nation in India, by establishing a system of administration for the revenues of this country, on declared, permanent and moderate principles. Many mistakes will probably occur in this Minute; but as it comprehends the arguments for, and against, any material propositions, they can be the more easily detected and corrected; and I shall, without hesitation, renounce them when pointed out. [220]

June the 18th 1789. (Signed) J. SHORE.

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(No. 1.) PROGRESSIVE ACCOUNT of the Settlement of Bengal, from 1582 to 1763.

Turymull's Settlement, 1582:		
Khalsa Lands	63,44,260	
Jagheer, or assigned lands	43,48,892	
Total Assignment ...	...	10,693,152
Sultan Sujah's Settlement in 1658:		
Khalsa Lands, as above	63,44,260	
Increase on a hustabood in 76 years	9,87,162	
Annexations of territory	14,35,593	
	87,67,015	
Jagheer or assigned lands	43,48,892	
Total Assignment ...	...	1,31,15,907
Jaffier Cawn's Settlement in 1722:		
Khalsa lands, as above, according to Sujah's settlement ...	87,67,015	
Increase in 64 years	11,72,279	
Resumed lands from the Jagheer appropriations	10,21,415	
Total Khalsa ...	1,09,60,709	
Jagheer, or assigned lands	33,27,477	
Total Assessment ...	...	1,42,88,186
Sujah Khan's Settlement in 1135 B. S. or A. D. 1728:		
Khalsa lands	1,09,18,084	
Jagheer or assigned lands	33,27,477	
Total Assessment ...	...	1,42,45,561
Cossim Alli Khan's Settlement in 1763:		
Jumma, as above, according to Sujah Khan's assessment ...	1,42,45,561	
Deduct: Dismembered territory, Muzkooraut, Dacca, Jagheer and Sebundy charges	4,13,191	
	1,38,32,370	
Add: Taxes progressively imposed from the year 1722 to the the year 1763	1,17,91,853	
Total Assessment ...	...	2,56,24,223

ABSTRACT Aboab Soubahdarry or Viceroyal Imposts, from 1722 to 1763, A.D. being the particulars of the sum of 1,17,91,853 Rupees, stated in the preceding account.

By Jaffier Khan:		
1st. Wajashat Khasnoverssy ... ... per annum	...	2,58,857
By Soujah Khan:		
2. Nuzzeranna Mokurrery	6,48,040	
3. Serf Mathout	1,52,786	
4. Mathout Feelkhanch	3,22,631	
5. Fouzdarry aboab	7,90,638	19,14,095
By Aliverdi Khan:		
6. Chout Marhattah	15,31,817	
7. Ahuk and Khist Gour	1,92,140	
8. Nuzzeranah Munsoor Gunge	5,01,597	22,25,554

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	By Cossim Ali Khan:		
9.	Kiffut Hustabood	14,72,599	
10.	Surf Sicca, 1½ anna	4,53,488	
11.	Kiffyut Foujdaran	36,74,239	
12.	Towfer Jageerdaran	18,81,014	
			74,81,340
	Total Viceroyal Assessments on the Mhal and Sayer of Khalsa and Jagheer lands of Bengal, from 1722 to 1763	...	1,18,79,846
	Deduct: Passed to account of Tipperah, by Sujah Khan		87,993
	Net Amount of Aboab ...	...	1,17,91,853

Revenue Dept.
(A true Copy.) [221]

(No. 2.)—STATEMENT of the Settlement, Receipts, and Balances of Dinagepore, for the year 1169 B.S., agreeable to an engagement signed by Ramnaut Buddree, the contracting Farmer, answering to A.D. 1762/3.

Mhal lands: Rents, including former taxes ...		25,29,463 2 1 0	
Sayer duties and variable articles		1,27,468 8 14 0	
New Articles:			
Nuzzeranah-hal, a per-centage of 10/24ths or 5½ months on the assul	2,97,859 0 5 1		
Husbulwosoolee Marocha, estimated receipts ...	21,337 5 14 0		
Sale of zemindars effects ...	48,540 7 6 3	3,67,736 13 6 0	
Total gross Jumma on receipts of sorts ...		30,24,708 8 4 0	
Deduct: Short weight to reduce them to Sicca Rupees		4,67,502 13 14 0	
Remains ... Sa Rupees		25,57,205 10 10 0	
Additional Imposts:			
Serf, or Discount, 11½ anna per rupee	25,368 0 5 0		
Kutcha Balunny, a resumption of 1/10 proportion of the land held by the ryots	1,00,000 0 0 0		
		3,53,680 0 5 0	
Consolidated Jumma Sicca Rupees		29,10,885 10 15 0	
Deduct:			
Serinjammy, or Charges of Collections; *viz*:—			
Usual allowance ...	4,87,241 5 5 0		
Resumed, being disallowed	1,93 556 5 9 0		
Remains, Rupees of sorts	2,93,684 15 16 0		
Deduct: Short weight ...	25'532 15 16 0		
Remains, Allowed for Charges on Collection ...		2,66,152 0 0 0	
Net Jumma on Sicca Rupees ...		...	26,44,733 10 15 0

Particularization of the Jumma:

	Articles.	Serf Discount.	
Mahl ...	17,95,808 4 10 0	2,11,801 5 18 0	20,07,609 10 8 0
Sayer ...	1,27,468 8 14 0	11,950 3 7 0	1,39,418 12 1 0
Nuzzeranah ...	2,97,859 5 1 0	27,924 4 10 0	3,25,783 4 15 1
Husbulwosoolee...	21,377 5 14 0	2,004 2 10 0	23,381 8 4 0
Sale of effects ...	48,540 7 6 3	...	48,540 7 6 3
Kutcha Balluny ...	1,00,000 0 0 0	...	1,00,000 0 0 0
Add	23,91,053 10 10 0	2,53,680 0 0 5	26,44,733 10 15 0

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Provision of Chunam for 1168	7,698 8 10 0		
On account for 1169 ...	30,400 0 0 0		
		...	38,098 8 10 0
Net Jumma of 1169		...	26,82,832 3 5 0
Balance of 1169, brought into the Jumma of this year		...	23,187 12 14 0
Net Jumma of 1169, clear of all charges, on Sa Rupees		...	27,06,019 15 19 0
Collections:			
Gross Collections in Rupees of sorts ...		21,20,380 15 16 0	
Deduct: Short weight		1,88,185 0 0 0	
Collections ...		... Sa Rupees	19,32,195 15 16 0
Balance ...		... Sa Rupees	7,73,824 0 3 0

Revenue Dept.
(A true Copy.)

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(No. 3.)—HUSTABOOD of Dinagepore, for the Bengal Year 1169, corresponding with 1762-3, A. D. showing the Assets of that District, as they then stood, and containing the Settlement, Collections, and Balances in the Mofussil, agreeable to the Account Particulars delivered by Ramnaut Buddree, the Jehudar, or contracting Farmer.

Assul jummah, or original rent ...	... ...		7,22,802 12 19 3
Aboab, or permanent taxes	11,23,516 2 6 3		
Husbulwosolee, or estimated collections ...	21,377 5 11 0		
Nuzzerannah Mokurery:—			
1166 ... 91,259 2 11 1			
1176 ... 1,54,208 6 10 0			
	2,45,467 9 1 1		
Total Taxes ...	... ...		13,90,361 1 2 0
Total Assul and Aboab ...	... ...		21,13,163 14 1 3
Nuzzerannah-hal, 5 months	2,82,281 0 19 2		
Serf sicca, 1½ anna per rupee	2,24,465 11 3 1		
Total Maul ...	... ...		5,06,747 12 2 3
			26,19,910 10 4 2
Sayer:			
Assul, or original amount	1,14,849 6 15 3		
Aboab, or imposts upon it	12,619 1 18 1		
Serf, 1½ anna	11,950 3 7 0		
			1,39,418 12 1 0
Total Mhal and Sayer ...	... ...		27,59,329 6 2 5
Deduct: Serinjammy, or charges collections	... ...		78,342 6 10 1
Remains ...	... ...		26,80,986 15 15 1
Ahux or Chunam, or tax for defraying the expenses of buildings	... ...		38,377 5 19 0
Total Jumma of 1169 ...	... ...		27,19,364 5 14 1
Balance of 1167:			
Balance of Cash	5,486 8 15 0		
Do. of Collections	17,701 3 19 0		
			23,187 12 14 0
Total Jumma and Balances ...	... ...		27,42,552 2 8 0
Colllections	22,55,328 13 8 0		
Deduct: short weight	1,44,993 3 3 0		
Total net Collections ...	... ...		20,10,335 10 5 0
			7,32,216 8 3 1

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EXPLANATIONS of the Collections and Balances.

Net amount collected as above, after deducting short wt. ...		20,10,335 10 5 0
Deduct:		
Serinjammy, or charges of collections allowed on the farmer's engagement...	2,66,152 0 0 0	
Deduct from this the amount provided for, in the settlements of the under-renters, as above	78,342 6 10 1	
Remains, difference defrayed by Ramnaut Buddree, and to be deducted from his payments		1,87,809 9 9 3
Net Collections ...		18,22,526 0 15 1
Borrowed to discharge the revenues ...		1,09,948 12 9 3
Collections in Sicca Rupees ...		19,32,474 13 5 0
Difference between the collections as here stated, and the amount of them in the preceding account, arising in the article of Chunam, on which the amount collected exceeded the sum stated by Ramnaut Buddree's engagements, by		278 13 9 0
Net Collections, as by both accounts ... ... Sa. Rupees		19,32,195 15 15 0

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BALANCE, as explained by the Farmer:		
Deficiency occasioned by desertion of the ryots		2,33,746 14 15 0
Do. in the computed receipts of the sayer		89,050 13 17 2
Do. in the husbuckwosodee, or estimated receipts		17,697 15 19 0
Due from ryots, chiefly on account the Nuzzerannah-hal, which they refused to pay		3,91,720 11 11 3
Balance as above ...		7,32,216 8 3 1
In order to show the correspondence of this with the balance in the preceding account, the following articles, stated in Ramnaut Budree's engagements, but not provided for by him in the settlement which he made in the district, must be added to it.		
Guire Balunny	1,00,000 0 0 0	
Sale of zemindars effects	48,540 7 6 3	
Deficiency of assets	3,015 13 2 3	
		1,51,556 4 9 2
Total Net balance ...		8,83,772 12 12 3
Deduct money borrowed ...		1,09,948 12 9 3
Balance reconciled Rs. ...		7,73,824 0 3 0

(Revenue Dept.)

(A true Copy.)

(No. 4.)—ABSTRACT ACCOUNT Settlement of the Dewanny Lands of Bengal, for the Year 1169, answering to the period between April 1762/3, under the authority of Meer Mahommed Cossim Ally Khan.

Assul, or original rate		67,98,386 9 11
Jagheer, or Assigned Lands:		
Jagheer Sircar	25,18,069 14 11 2	
Jagheer Dewanny	4,57,636 2 0 1	
Jagheer buckshee	1,15,091 2 0 1	
Jagheer Tanajaut	2,48,823 2 14 3	
Total		33,39,620 5 6 3
Total original rate Khalsah and Jagheer		1,01,38,006 14 18 2

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Aboab, or imposts from 1728, A.D.										
Chout					11,05,513	8	17	1		
Khassnovesee					2,22,233	2	6	3		
Feelkhana					2,10,938	1	10	0		
Nuzzerana Munsoor Gunge					3,70,125	12	9	1		
Ahuk, or Sime					1,46,537	8	3	2		
Aboab Fouzdarry Sylhet,	5,69,664	13	5	3	} 5 88,829	8	5	3		
Goragaut ...	19,164	11	0	0						
Kisht Gour					8,000	0	0	0		
Zir Mathote					1,01,416	1	6	0		
Total ...					...	...		...	27,53,493	10 18 2
Established rental of the Khalsah lands ...					.	...		...	1,28,91,500	9 17 0
Keyfayet, or profits on the rents of sundry districts, including jagheers held at a reduced rate by the principal officers and relations of the Nizams, which were added to the public rental by Cossim Ali, in the commencement of his management; *vis* :—										
Rungpore					2,71,498	7	19	1		
Mahomedshahy, &c.					14,530	13	15	3		
Jelalpore, or Dacca					11,28,534	15	15	3		
Purneah					15,23,725	6	2	2		
Chunacolly					2,31,793	5	0	0		
Rajemahal					77,033	3	12	0		
Tipperah					1,84,751	3	16	3		
Asudnagur					70,787	1	15	0		
Nawab Gunge					1,18,793	14	15	0		
Dinagepore					2,95,541	10	0	0		
Beerbhoom					8,96,275	12	14	1		
									48,13 265	15 5 3
Total Rental of Khalsa and Jagheer Lands ...									1,77,04,766	9 2 3
										[224]
Articles separately collected, and not included in the Dewanny, but inserted in the Nizamut Accounts:										
Nuzzerana Mokurrery					5,10,364	12	15	0		
Choke Chandery					3,560	15	15	2		
Aboab Fouzdarry Moorshedabad ...					16,639	1	0	0		
Kefayet Mozah Bundadeh					27,600	15	0	0		
Azeem Gunge Dipparah					6,410	3	5	0		
									5,64,575	15 5 3
									1,82,69,342	8 8 1
Increase in 1169—by Cossim Ali Khan, in consequence of investigations:										
Dinagepore					11,53,845	2	11	1		
Nuddea					7,40,393	6	0	2		
Jelalpore, &c.					6,83,435	3	9	0		
Rajeshahy, &c.					4,47,481	7	10	1		
Rungpore, &c.					4,79,441	9	7	3		
Purneah, &c.					1,06,601	8	10	1		
Mint at Moorshedabad					2,52,501	0	0	0		
Jellah Mootah, &c.					93,863	2	7	2		
Futteh Sing					55,203	4	1	2		
Jessore and Syedpore					22,358	8	14	0		
Bishenpore					18,000	0	0	0		
Baharbund, &c. with Gujbane ...					25,727	2	0	0		
Beerbhoom					1,098	0	0	0		
Rohunpore					13,107	7	13	1		
Aboab Fouzdarry Moorshedabad ...					10,446	15	15	0		
Chucklah Sylhet					26,652	15	7	1		
Mahomed Amynpore Canyjol and petty Mehauls					4,88,851	7	8	1		
					46,19,008	4	15	3		
Serf sicca, a' 1¼ anna per rupee, or 9. 6. per cent.					12,30,561	7	1	2		
									58,49,569	11 17 11
Total Settlement of Bengal for 1169 ...									2,41,18,912	4 5 2

(Revenue Department.)
(A true Copy.)

NATIONAL ARCHIVES OF INDIA

(No. 5.)—ABSTRACT of a Detailed Account Settlement, Receipts and Balances, of the Dewanny Lands of Bengal, for the year 1169 B.S. A.D. 1762/3, during the administration of the Nabob Cossim Ali Khan.

Bengal year 1169; A. D. 1762/3:			
Balance of the preceding year	79,74,065 6 18 2		
Assessment of the year 1169	2,41,18,912 4 5 2		
Total, including the Balance of the preceding year	...	...	3,20,92,977 11 4 0
Collections of the Balance	1,04,793 3 17 1		
Collections of the Settlement of the year ...	64,56,198 10 12 3		
Total Collections to the 16th of the month of Maug	...	...	65,60,991 14 10 0
Balance of the preceding year	78,69,272 3 1 1		
Balance of the year 1169	1,76,62,713 9 12 3		
Total Balance	...	...	2,55,31,985 12 14 0

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(No. 6.)—ABSTRACT of the Detailed Account Settlement, Receipts and Balances, of the Dewanny Lands, for the Bengal years 1170 and 1171, answering to the English 1763/4 and 1764/5, during the Viceroyalty of Meer Jaffier, and administration of Nundcomar.

Khalsa Lands	67,98,386 9 11 3			
Jagheer, or Assigned Lands:				
Sircar	25,18,069 14 11 2			
Buckshee	1,15,091 2 0 1			
Mushroot Tanajaut ...	2,48,823 2 14 3			
Mushroot Dewanny ...	4,57,636 2 0 1			
Total Jagheer	33,39,620 5 6 3			
Total Khalsa and Jagheer ...	...	...	1,01,38,006	14 18 2
Aboab, or Taxes imposed upon the Assul:				
Chout	11,05,513 8 17 1			
Khass Novesee	2,22,233 2 6 3			
Nuzzerannah Munsoor Gunge	3,70,025 12 9 1			
Feelkhana	2,10,938 1 10 0			
Ahuk	1,46,537 8 3 2			
Aboab Fouzdarry	5,88,829 8 5 3			
Kisht Gour	8,000 0 0 0			
Zu Mathout	1,01,416 1 6 0			
Total Taxes ...			27,53,493	10 18 2
Total Assul and Aboab			1,28,91,500	9 17 0
Kefayet			48,13,265	15 5 3
Total Revenue			1,77,04,766	9 2 3
Collections of the year, including Muscooraut			74,13,360	10 4 2
Balance			1,02,91,405	14 18 1
Collections after the close of the year			2,05,046	15 19 3
Balance uncollected... Rs.			1,00,86,358	14 18 2
Bengal year 1171, or A. D. 1764/5:				
Assessment of the preceding year ...	1,77,04,766 9 2 3			
Decrease in rental of 1171	13,497 12 12 1			
Remaining Assessment	1,76,51,268 12 10 2			

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Increase on account ahuk or lime, &c. ...			6,409	13	11	1			
Total Assessment of the year 1171 B. S. ...							1,76,97,678	10	1 3
Collections during the year							76,02,442	1	16 0
Balance							1,00,95,236	8	5 3
Collections after the close of the year							5,73,091	9	0 3
Balance uncollected ... Rupees							95,22,144	14	5 0

(No. 7.)—ABSTRACT of an Account Settlement, Receipts and Balances, of the Dewanny Lands of Bengal, for the year 1172 B. S. or 1765/6 A.D. being the first year of the Dewanny under the administration of the Nabob Mahomed Reza Khan.

Settlement of the former year							1,76,97,678	10	1 3
Add—Articles separately collected as above							5,64,575	15	5 2
Total Assessment of 1171							1,82,62,254	9	7 1
Add—Serf Sicca			4,53,488	1	6	1			
Increase in Dinagepore			4,19,293	14	2	1			
							8,72,781	15	8 2
							1,91,35,036	8	15 3
Deducted remissions in several districts							31,06,024	10	15 0
Total Assessment, including Muscooraut							1,60,29,001	14	0 3
Collections during the year			1,44,49,911	11	7	3			
After the close of the year			2,07,964	13	19	0			
							1,47,04,876	9	6 3
Balance uncollected ... ... Sa Rupees							13,24,135	4	14 0

(No. 8.)—ABSTRACT ACCOUNT of the Decrease in the Settlement of the Dewanny Lands, from 1169 a' 1172, inclusive; or from April 1762 to April 1795, inclusive.

Settlement of Cossim Ali Khan, in 1169 B. S. or A. D. 1762/3							2,41,18,912	4	5 2
Settlement of Nundcomar in 1170 or A. D. 1762/3			1,77,04,766	9	2	3			
Add, Nuzzeranah Mokurery, and articles separately collected			5,64,575	15	5	2			
							1,82,69,342	8	8 1
Difference							58,49,569	11	17 1
Decrease in 1171, or 1763/4			13,497	12	12	1			
Increase in the same year			6,409	13	11	1			
Net Decrease in 1171 ...							7,087	15	1 0
Net difference between the Settlement of Cossim Ali and Nundcomar 1172/3							58,56,657	10	18 1
Decrease allowed by the Nabob Mahomed Reza Khan			31,06,024	10	15	0			
Increase in some Districts			8,72,781	15	18	2			
							22,33,242	11	6 2
							80,89,900	6	4 3

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(No 9.)—ACCOUNT, showing the progressive Decrease between the Settlement of Cossim Ali Khan, in 1169; and the Settlement made in 1172, by Mahomed Reza Khan.

Rajeshahy:									
Jumma 1169	... ...	...	...	...	36,29,760	12	1	1
	Decrease in 1170	...	...	...	7,50,949	2	15	1
Do. 1170	... ...	...	...	...	28,78,811	9	6	0
	Increase in 1171	...	...	...	1,625	0	0	0
Do. 1171	... ...	...	...	...	28,80,436	9	6	0
	Decrease in 1172	...	...	...	3,80,436	9	6	0
Do. 1172	... ...	...	...	...	25,00,000	0	0	0
Denagepore:									
Jumma 1169	... ...	...	...	...	26,89,090	14	9	0
	Decrease in 1170	...	...	..	13,09,150	4	11	1
Do. 1170	... ...	...	...	...	13,79,940	9	17	3
	Increase in 1171	...	...	...	765	8	0	0
Do. 1171	... ...	...	...	...	13,80,706	1	17	3
	Increase in 1172	...	...	...	4,19,293	14	2	1
Do. 1172	... ...	...	...	...	18,00,000	0	0	0
Nuddea:									
Jumma 1169	... ...	...	...	...	18,22,000	0	0	0
	Decrease in 1170	...	...	...	8,30,717	10	4	2
Do. 1170	... ...	...	...	...	9,91,282	2	15	2
	Increase in 1171	...	...	...	1850	4	0	0
Do. 1171	... ...	...	...	...	9,93,132	9	15	2
	Decrease in 1172	...	...	..	1,11,460	10	7	2
Do. 1172	... ...	...	...	...	8,81,662	15	8	0
Beerbhoom:									
Jumma 1169	... ...	...	...	...	13,16,267	7	4	0
	Decrease in 1170	...	...	...	1,089	0	0	0
Do. 1170 & 1171	...	...	...	...	13,15,169	7	4	0
	Decrease in 1172	...	...	...	5,15,169	7	4	0
Do. 1172	... ...	...	...	...	8,00,000	0	0	0

ABSTRACT:

	Jumma of 1169.				Jumma of 1172.				Decrease of Four Year.			
Rajeshahy	36,29,760	12	1	1	25,00,000	0	0		11,29,760	12	1	1
Dinagepore... ...	26,89,090	14	9	0	18,00,000	0	0		8,89,090	14	9	0
Nuddea	18,22,000	0	0	0	8,81,662	15	8		9,40,337	0	12	0
Beerbhoom... ...	13,16,269	7	4	0	8,00,000	0	0		5,16,267	7	4	0
	94,57,119	1	14	1	59,81,662	15	8		34,75,456	2	6	1

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(No. 10.)—STATEMENT of the Jumma of those Mehals for 1193, which composed the Dewanny Lands, inserted in the Settlement of Mahomed Reza Khan.

DIVISIONS.	Jumma of 1193. agreeable to the Settlement for that year.	Moshaira, &c. for 1193, and Establishment, for which the Zamindars received credit in their accounts with Government.	Net Jumma of 1193.
Dacca Division:			
Booroogomedpoor 8,38,027 3 7 0			
Bheltauh 6,86,471 5 8 1			
Jelalpore 8,16,117 2 9 3	29,43,489 3 18 0	3,443 15 17 3	29,40,045 4 0 1
Momensing 6,02,872 8 3 0			
Beerbhoom	5,51,437 0 0 14	12,529 5 5 0	5,38,907 11 9 0
Bissenpore	3,86,707 11 17 0	14,534 3 0 0	3,72,173 8 17 0
Edrackpore	2,42,835 5 6 0	7,000 0 0 0	2,35,835 5 6 0
Dinagepore	14,60,444 12 12 2	41,628 3 17 0	14,18,816 15 2 0
Futteh Sing	1,48 004 15 3 1	1,600 0 0 0	1,46,404 15 3 1
Houghly, exclusive Burrooz	4,36,196 8 4 3	41,370 3 9 0	3,94,826 4 15 3
Hedgelle do. Bencole	4,35,234 6 15 0	79,483 8 18 0	3,55,750 13 17 0
Jessore	5,78,968 13 4 3	9,910 5 10 0	5,69,058 7 14 3
Luckelpore	4,02,232 13 19 1	4,388 3 10 2	3,97,844 10 8 3
Moorshedabad	8,51,699 14 1 2	25,110 6 5 1	8,26,589 7 16 1
Mohmudhayd	2,57,099 10 0 0	1,535 0 0 0	2,55,564 10 0 0
Nuddea	10,28,276 3 2 1	35,145 1 14 0	9,93,131 1 8 1
Purnea, including Derampore	9,59,064 6 12 2	... ...	9,59,064 6 12 2
Rajemhal	2,02,550 0 0 0	10,076 8 0 0	1,92,473 8 0 0
Patchet and Jeldah	74,738 15 14 3	20,787 5 0 0	53,951 10 14 3
Rungpore, exclusive of Tahnag	7,27,095 0 4 2	4,771 11 9 0	7,22,323 4 15 2
Rajeshahy	24, 25,000 0 0 0	86,863 1 16 1	23,38,136 14 3 3
Sylhet	2,29,851 13 0 0	... ...	2,29,851 13 0 0
Silberries	4,02,724 14 3 3	6,913 4 17 0	3,95,811 9 6 3
Tipperah and Sundeep	2,09,952 1 15 2	11,379 4 19 0	1,98,572 12 16 2
Keerpoy under Burdwan	1,204 0 0 0	... ...	1,204 0 0 0
	1,49,54,808 10 9 1	4,18,469 13 7 3	1,45,36,338 13 1 2

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STATEMENT of the Jumma for 1193/4, of those Mehals which composed the Ceded Lands.

Burdwan	43,37,617 0 0 0			
	48,846 0 0 0			
	43 86,463 3 0 0			
Deduct:				
Keerpoy in dewanny lands	1,204 0 0 0			
		43,85,259 3 0 0	5,71,705 8 5 0	38,13,553 10 15 0
24-Pergs, including Bozzooz Rajepore		9,08,616 2 4 3	20,386 12 0 0	8,88,229 6 4 3
Town of Calcutta, including Der, &c.		1,29,157 6 8 3	... ...	1,29,157 6 8 3
Chittagong		5,35,932 4 5 2	... ...	5,35,932 4 5 2
Midnapore & Jellasore, including Baroete		8,12,817 13 2 0	29,698 12 8 0	7,83,119 0 14 0
Total		67,71,782 13 1 0	6,21,791 0 13 0	61,49,991 12 8 0
Tanah Behar ... (acquired in 1180)		73,071 11 1 1	... ...	73,071 11 1 1

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STATEMENT of the Mehauls Behar for 1194, with the exception of Durrumpore, included in Mahomed Reza Khan's Settlement of 1172, for Bengal.

DIVISIONS.	Jumma of 1193, agreeable to the Settlement for that year.	Moshaira, &c. for 1193, and Establishment, for which the Zemindars received credit in their accounts with Government.	Net Jumma of 1193.
Patan	10,68,934 11 18 0	... ...	10,68,934 11 18 0
Sirkar Rotas ...	9,73,643 6 13 0	... ...	9,73,643 6 13 0
Petiteh Malda ...	4,70,694 1 18 2	... ...	4,70,694 1 18 2
Sircar Tirhoot ...	7,05,980 9 7 1	... ...	7,05,980 9 7 1
Sircar Sarung ...	13,01,304 0 17 0	15,539 2 2 2	12,85,764 14 14 2
Boglepore	3,80,154 9 9 0	2,770 2 6 0	3,77,384 7 3 0
Ramgur	86,477 12 5 0	1,081 2 5 0	85,396 10 0 0
	49,87,194 3 17 3	19,390 6 13 2	49,67,803 13 4 1

ABSTRACT of the foregoing Statement.

Dewanny Lands ...	1,4954,808 10 9 1	4,18,469 13 7 3	1,45,36,338 13 1 2
Ceded Lands ...	67,71,782 13 1 0	6,21,791 0 13 0	61,49,991 12 8 0
Tanah Behar ...	73,071 11 1 1	... ...	73,071 11 1 1
Bengal, including Midnapore	2,67,86,857 6 9 1	10,40,260 14 0 3	2,07,59,402 4 10 3
Soubah Behar ...	49,87,194 3 17 3	19,390 6 13 2	49,67,803 13 4 1
Total ...	2,67,86,857 6 9 1	10,59,651 4 14 1	2,57,27,206 1 15 0
Customs, as per general state of revenues for 1193 13,20,876 5 15 0	25,11,400 5 0 1	... ...	25,11,400 5 0 1
(A) Salt Duties, &c. 11,90,523 15 5 1			
Bazee Zemeen ...	82,579 12 2 0	... ...	82,579 12 2 0
Grand Total ...	2,93,80,837 7 11 2	10,59,651 4 14 1	2,83,21,186 2 17 1

(A) This is the amount of the Rowanah duty of 30 q. per °/₀ mds. upon the quantity of Salt sold in 1786/7, as per account furnished by the Comptroller of the manufacture of Salt, included upon the books of the Salt department in the price of the Salt, and of course in the profits thereupon; but here stated, as in past years, to exhibit the revenue derivable from this source, which, prior to the institution of the Salt office, was received with other duties in the department of Customs.

STATEMENT of Zemindary Charges for 1193.

Dewanny Lands.			
Dacca:			
Canongoes Russoom	... ...		3,443 15 17 3
Beerbhoom:			
Amlah	9,000 0 0 0		
Deo Kurtch	868 8 0 0		
Puneah Do.	69 2 5 0		
Burgundasses	2,491 11 0 0		
Disabled Peons	72 0 0 0		
			12,529 5 5 0
Bissenpore:			
Amlah	4,020 0 0 0		
Deo Kutch	4,152 0 0 0		
Puneah Do.	65 11 0 0		
Poolbundy	4,000 0 0 0		
Canongoes Russoom	2,296 8 0 0		
			14,534 3 0 0
Earackpore:			
Amlah	... ...		7,000 0 0 0

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Dewanny Lands—*continued.*				
Dinagepore.				
Amlah	17,881 8 0 0			
Burgundasses	8,439 3 0 0			
Rozeenah Mahomed Husseim	339 8 0 0			
Birts to the Brahmins	7,717 15 0 0			
Pundle Kutch	100 0 0 0			
Canongoes Russoom	7,152 1 17 0			
		41,628	3 17	0
Futtehsing,				
Poolbundy	... ...	1,600	0 0	0
Houghly:				
Moshaira to the zemindar	35,001 0 0 0			
Birts to the Brahmins	4,303 6 10 0			
Canongoes Russoom	2,039 13 0 0			
Jaghire of Bow Begum	25 15 9 0			
		41,370	3 9	0
Hidjelle:				
Moshaira to the zemindar	52,994 3 11 0			
Birts to the Brahmins	16,879 6 17 0			
Amlah	2,520 0 0 0			
Canongoes	7,089 15 0 0			
		79,483	8 13	0
Jessore:				
Amlah	4,227 0 0 0			
Jaghire of Mirza Cretah	2,058 0 0 0			
Malguzany	192 12 15 0			
Deo Kutch	1,000 0 0 0			
Birts to Brahmins	406 0 0 0			
Cannongoes Russom	2,026 8 15 0			
		9,910	5 10	0
Luckepore:				
Canongoes Russoom	4,208 3 10 3			
Razena Mirza	188 0 0 0			
		4,388	0 0	0
Moorshedabad:				
Amlah of Rosempore	4,788 0 0 0			
Poolbundy	1,375 0 0 0			
Burkundazes	3,000 0 0 0			
Canongoes Russoom	6,788 6 5 1			
Malguzarry	4,683 16 0 0			
Deo Kutch	4,715 1 0 0			
Razenah	360 0 0 0			
		25,110	6 5	1
Mahmudsye:				
Birts to the Brahmins	371 0 0 0			
Canongoes Russoom	1,161 0 0 0			
		1,535	0 0	0
Nuddea:				
Amlah	18,684 15 0 0			
Poolbundy	10,000 0 0 0			
Mehemry	250 15 8 0			
Jaghire of Mirza	1,778 8 10 0			
A Bengal doctor	90 0 0 0			
Canongoes Russoom	4,340 10 6 0			
		35,145	1 14	0
Rajamhal:				
Moshaira of the zemindar Congole ...	6,000 0 0 0			
Canongoes	3,476 8 0 0			
Allowance to Raney	600 0 0 0			
		10,076	8 0	0
Patchet & Jeldah:				
Moshair of the zemindar Packest ...	17,302 8 0 0			
Omlah	2,696 7 6 0			
Puneah Cutch	35 0 0 0			
Deo Kutch	753 6 0 0			
		4,771	11 9	0

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Dewanny Lands—*concluded.*

Rungpore:											
Canongoes Russoom Rajshayte:											
Amlah					25,698	0	0	0			
Burkundazes					25,000	0	0	0			
Birts to the Brahmins					18,000	0	0	0			
Perneah Kutch					100	0	0	0			
Goury Persaud					6,000	0	0	0			
Canongoes					11,595	1	16	1			
									86,863	1	16	9
											[230]	
Tipperah:												
Moshaira of the zemindar					...	...	...		11,379	4	19	0
Silberris:												
Amlah of Tahangepore					4,000	0	0	0				
Canongoes Russoom					2,913	4	17	0				
									6,913	4	17	0
Total					...	...	...		4,18,469	13	7	3
Ceded Lands.												
Burdwan:												
Moshaira of the zemindar					2,46,599	10	0	0				
Muscurout					50,993	0	0	0				
Nerdean					1,03,360	2	0	0				
Rajah Amver					3,690	0	0	0				
Poolbundy					60,001	0	0	0				
Canongoes Russoom					9,500	0	0	0				
Do. Bhamindohoom					175	0	0	0				
Amlah					68,720	0	0	0				
Par Beharraram					1,748	4	0	0				
Chamdah Brile					8,719	5	0	0				
Allowance Zemindr. Bhoorsoot ...					210	0	0	0				
Amlah & Knanasaudry					6,127	6	0	0				
Eda Kutch					169	14	0	0				
Deo Do.					10,137	12	0	0				
Dursorah Do.					1,054	0	0	0				
Punahe					500	0	0	0				
									5,71,705	8	5	0
Twenty-four Pergunnahs:												
Canongoes					2,269	8	0	0				
Birte					1,331	4	0	0				
Poolbundy					16,786	0	0	0				
									20,386	12	0	0
Midnapore & Jellasore:												
Canongoes					9,479	15	8	0				
Allowance to Widow Haderam ...					716	1	0	0				
Poolbundy					19,508	12	0	0				
									6,21,791	0	13	0
Soubah Behir:												
Sircar Sarun.												
Allowance to Rajah Tuggulkipore F. Rs.					4999	14	0	0				
Do. ... Surlykisson ...					4,325	1	0	0				
					9,324	15	0	0	or 15,539	2	2	2
Boglepore:												
Allowance to Sergiam Sing					1,267	5	0	0				
Russim Bux					542	13	6	0				
Mahomed Hamjah					960	0	0	0				
									2,770	2	6	0
Ramgur:												
Rajah Droosing					462	10	0	0				
Permissore Sing					618	8	5	0				
									1,081	2	5	0
Total					...	...	...		19,390	6	13	2

ABSTRACT of Zemindarry Charges:

Dewanny Lands							4,18,469	13	7	3
Ceded Lands							6,21,791	0	13	0
							10,40,260	14	0	3
Soubah Behar							19,390	6	13	2
				Total	...	...	10,59,651	4	14	1

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(No. 11.)—ACCOUNT of Calcutta Port Duties and Government Customs collected from 1st May 1786, to 30th April 1787.

STATIONS.	Gross Collections, including Beetle Nut and Tobacco and Talooks and Gunges.	Charges of Collectors, Allowances and Estimated Drawbacks, &c.	Remaining Collections.	Deduct Allowances, and Estimates of Secretary to Customs Department.	Net Collections.
Calcutta Port Duties	5,58,931 15 5 0	94,508 2 10 0	4,64,423 10 15 0	7,200 0 0 0	4,57,223 10 15 0
Do. ... Government Customs	3,31,673 13 15 0	57,074 1 14 0	2,74,599 12 0 3	4,257 0 0 0	2,70,342 12 0 3
Chittagong ... Do.	3,204 6 1 3	1,317 1 15 1	1,887 4 6 2	27 6 3 2	1,858 14 3 0
Chowsah ... Do.	1,58,979 7 15 0	12,601 8 0 0	1,46,377 15 15 0	2,269 0 0 0	1,44,108 15 15 0
Dacca ... Do.	2,55,184 10 3 0	54,829 8 17 0	2,00,355 1 6 0	3,105 0 0 0	1,97,250 1 6 0
Hooghly ... Do.	91,196 9 1 0	25,885 1 6 0	65,311 7 15 0	1,011 0 0 0	64,300 7 15 0
Moorshedabad ... Do.	2,76,786 12 17 0	64,875 8 12 0	2,11,911 4 5 0	3,284 0 0 0	2,08,627 4 5 0
Patna	1,78,015 11 5 0	70,717 18 15 0	1,07,294 0 10 0	1,662 0 0 0	1,05,636 0 10 0
	18,53,973 4 2 3	3,81,808 11 9 2	14,72,164 8 13 1	22,815 6 3 2	14,49,636 2 9 3
ABSTRACT.					
Government Customs of Dewanny Lands of Bengal, *viz.*, Dacca, Hooghly and Moorshedabad ...	6,23,168 0 1 0	1,45,590 2 15 0	4,77,577 13 6 0	7,400 0 0 0	4,70,177 13 6 0
Do. of Ceded Lands of Bengal, *viz.*, Calcutta and Chittagong	3,34,878 3 16 3	58 391 3 9 2	2,76,487 0 7 1	4,284 6 3 2	27,220 10 3 3
Do. of Behar, *viz.*, Patnah and Chowsah ,,.	3 36,995 3 0 0	83,319 2 15 0	25,376 0 5 0	3,931 0 0 0	2,49,745 5 0 0
Port Duties of Calcutta	5,58,931 13 5 0	94,508 2 10 0	46,423 10 15 0	7,200 0 0 0	4,57,223 11 15 0
	18,53,973 4 2 3	3,81,808 11 9 2	14,72,164 0 13 1	22,815 6 3 2	14,49,349 2 9 3

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(No. 12)—Account of Rowannah Duties on Salt sold from the 1st of May 1786 to 30th April 1787; the Manufacture of 1189, 1190-91 and 99 B. S.; including foreign salt.

Appendix (No. 12) to Mr. Shore's Minute.

DIVISIONS.	Quantity sold. Mds.	SR.	CH.	Duties. Sa. Rs.	A.	P.
Hydgelee—						
Made in Bengal Districts	6,31,358	32	0	1,89,407	10	3
Midnapur and Jellasore	2,51,124	15	0	75,337	5	0
	8,82,483	7	0	2,64,744	15	3
Tumlook	8,59,494	22	8	2,57,848	5	11
24-Pergunnahs	3,18,831	0	0	2,45,649	4	10
Roymungal	3,78,577	0	0	1,13,573	1	7
Balwa	3,55,107	15	0	1,06,532	3	5
Chittagong	2,22,941	10	0	66,582	5	11
	35,16,434	14	8	10,54,930	4	11
Coast Salt	16,215	0	0	4,864	8	0
	35,32,649	14	8	10,59,794	12	11
ABSTRACT:						
Dewanny Lands, *viz*—						
Bengal districts in Hydgelee, Tumlook, Balwa and Roymungal	22,24,537	29	8	6,67,361	5	2
Ceded Lands, *viz.*—						
Midnapur, 24-Pergunnahs and Chittagong...	12,91,396	25	0	3,87 568	15	9
Coast Salt	16,215	0	0	4,864	8	0
	35,32,649	14	8	10,59,794	12	11

Propositions deduced from the Arguments in the preceding Minute.

Propositions deduced from the arguments in the preceding Minute:—

Term of the settlement.

1st.—That a new settlement of the revenues, to commence from the first Bysack of the Bengal year 1197, be concluded for a period of ten years certain, under the denomination of *Karar jumma debsala*

Settlement to be made with the zemindars and independent talookdars.

2nd.—That the settlement, under certain specified exceptions, be made with the zemindars and independent talookdars agreeably to the rules now prescribed. The term "independent" is applied to those talookdars who are usually denominated huzzoory, as paying their revenues immediately to Government and not to the zemindars, within whose lands their taluks may be situated.

Exemption on account of Sex or Minority.

3d.—That every zemindar or talookdar who is a minor, or female, be declared incapable of having any concern whatever in the management of lands paying revenues immediately to the Government and

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that no engagements for the payment thereof be contracted with any zemindars and talookdars under this description—Minority with respect to Hindus is limited to the expiration of the year, and for Mahommedans to year.

Managers to be appointed for the lands of minors and females.

4th.—The management of the lands of zemindars and independent Talookdars who are minors or females shall be assigned to a person specially appointed by the Government for this trust, to be denominated Serberakar or manager who previous to the receipts or his commission is to execute an obligation, binding himself to a faithful discharge of duties assigned to him, and no further.

Managers to be appointed by the Collectors.

5th.—The managers is to be chosen by the Collector, subject to the approbation of the Board of Revenue and his commission is to be signed by the Collector and to be authenticated by his official seal. In recommending the persons for this Trust, the following considerations are to be observed.—In the first instance, a near relation of the zemindars and Talookdars is to be preferred, to all others; in the second a creditable servant of the family, and in the last resort, in case of necessity, a person unconnected with it; capacity for the business is to be understood as a necessary qualification, and to be particularly attended to, in determining the preference.

Rules to be observed in the clause of the manager.

Further exceptions on account of lunacy, contumacy and notorious profligacy of character.

6th. Lunacy, contumacy, or notorious profligacy of character, are to be deemed disqualifications; and the settlement, in such cases, is to be regulated by the provisions above laid down with regard to the lands of minors and females; but no zemindar or Talookdar is to [233] be excluded for any of the disqualifications mentioned in the article, without previous approbation of the Governor General in Council.

7th.—In fixing the amount of the settlement, the jumma of the present year, compared with the accounts and information supplied by the collectors, and the recommendation of the board of revenue founded thereon, is to furnish the standard under the following considerations:

Remission.

That no remission upon the jumma of the present year be allowed without the special sanction of the Governor General in Council.

Russud.

That no russud, or progressive increase, shall be established, to extend beyond the third year of the lease.

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That the settlement be made, as far as possible, in one net sum free from any charges of moshaira zemindary, amla, poolbundy Cutcherry charges, or others of a similar nature, it being intended that all the charges incidental to the collections of the revenues (the expenses of officers of Government excepted) be defrayed by the zemindars from the produce of their lands.

Settlement to be made in one net sum.

That with respect to any of the articles of the book of Revenue establishments, under the head of zemindary charges, such as pensions, charitable allowances or others which it may be thought proper to continue, they shall be paid by the Collector, and the zemindar have no concern in them, unless for special reasons of convenience, it should be deemed more expedient in any instances, to entrust the zemindar with the disbursement thereof.

Zemindary charges *viz.*, Pensions, charitable allowances, etc., how to be defrayed.

That in every possible case, all separate allowances to the families and connections of the zemindars to be abolished, and provision for the maintenance devolve upon the zemindars.

Allowances to the families of zemindar.

8th.—Any occasional diminution of the Jumma, on account of the casualties of the season is to be provided by a russud.

Casual diminution of the Jumma.

9th.—The amount jumma, payable by the zemindars and talookdars is to be assessed with a view to permanency, and to be calculated as to afford a provision for themselves and families, over and above their contribution to Government, equal to about 10 per cent. on that amount including nanker, or other free lands. In future it is expected, that by due care and economy, their income will increase. The information and accounts which are to supply the basis of this calculation, are pointed out in the seventh article; and the following circumstances are further to be attended to.

Estimate provisions for zemindars, etc., in fixing jumma.

The charges to which the zemindars or Talookdars are subject on account of poolbundy and amla, whether any seperate provision has been made for these articles, or whether they have been defrayed from the resources exclusive of the revenue of Government, with a view to determine if they are to be admitted or rejected in the calculation of the jumma payable by the zemindars or talookdar where these charges have been hitherto defrayed by them, exclusive of contributions to Government, and where the jumma has been

Circumstances to be attended to in fixing the jumma.

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assessed, without any stipulation for moshaira, no provision on this account, is to be made by them—when, on the contrary a separate allowance has been made by Government for these charges, the calculation of the jumma is to be regulated by this consideration, that is the jumma is to suffer a proportionate diminution, unless there be separate and distinct funds for the discharge of them. With respect however to the moshaira, it is necessary to remark, that some part of the emoluments enjoyed by the farmers, in those instances where the zemindarry has been let to farm, either in whole or detached pergannahs, may be presumed to revert to the zemindars.

10. The estimated provision for the zemindars and talookdars is stated generally at 10 per cent.; but if owing to any peculiar circumstances a larger provision should be deemed necessary, particularly in zemindaries or talookdaries yielding a small annual jumma, the Governor General in Council will take it into consideration.

Allowance to be made where the jumma is regulated by the ascertainment of the gross assets

11. When the jumma of the zamindars and talookdars is fixed upon an ascertainment of the gross assets, in addition to the articles above specified the actual mufussil charges of every denomination, whether dehattee purgunnattee or others, are further to be considered in the calculation for determining its amount.

Every circumstance relating to the jumma to be recorded.

12. Every circumstance influencing the regulation of the jumma must be minutely recorded, to prevent any claims hereafter on the part of the zemindars, for altering or lowering the amount.

Rules to be observed in settling the jumma with the Zamindars & Talookdars.

13. The amount of the jumma in every instance, as far as may be practicable, is to be determined by the Governor General in Council and after determination to be noticed to the zemindars and talookdars through the medium of the Board of Revenue, by the Collectors who shall call upon them to sign an agreement for the payment of it. The zemindar or talookdar is to be allowed a period of 15 days from the date of the notification, to express his acquiescence or objections. Where objections are made they are to be laid before the Board of Revenue by the Collector, with his opinion upon them; and by the Board of Revenue, with their opinion upon the whole before the Governor General in Council, who will then pass a final decision.

After such decision, the zemindars and talookdars shall be

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peremptorily required to sign an agreement for the amount, and three days be allowed them for this purpose, when, if they should decline to comply with the requisition, an avowal of which the zemindars and talookdars must give under their own signature, they shall be dispossessed of the management of their lands, and a provision of 5 per cent. upon the sudder Jumma, including any [234] nankar or rent-free land possessed by them is to be allowed to them respectively for their subsistence.

Where a zemindar declines his lands to be held *Khas*.

14. The Collector, upon the declared refusal of any zemindar or talookdar is to take charge of the district, and to hold it khas during the year, and the lands are not again to be restored to the talookdars or zemindars without the special sanction of the Governor General in Council.

Rules regarding the settlement of the zemindar with the talookdars in his zamindary.

15. The settlement having been concluded with the zemindar, he shall be required to enter into engagements with the talookdars situated within his zemindary, and paying their rents to him for the same period as his own lease, not liable to any increase or decrease during the term of it; and that within the three months after the conclusion of the settlement with the Collector, the zemindars be required to deliver to him a record of the settlement entered into between him and the talookdars, specifying their names, the taluks, the jumma payable by each.

Rules for preventing oppression of talookdars.

16. In order to prevent undue exactions, the following rules are to be attended to; That no zemindar be authorized to demand any increase from the talookdars under his jurisdiction, although he should himself be subject to the payment of an increase upon jumma of the present year except upon proof to the Collector, that he is entitled to do so either by a special custom of his district, or by the conditions under which the talookdar by receiving abatements from his jumma has subjected himself to a demand for the increase, and that the lands are capable of affording it.

If in any instance it be approved that a zemindar exacts more from a talookdar than he has a right to do or should be guilty of oppression towards him, the talookdars shall be separated from his jurisdiction, and the rents thereof, in future be paid to the officers of Government.

17. The zemindar is to let the remaining lands of his

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General Rule respecting the settlement of the zemindar with his under-tenants.

zemindary, under the prescribed restrictions in what manner he may think proper; but every engagement contracted by him with his under renters shall be specific as to the amount and conditions of it, and all sums received by any zemindar or renter, over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted and be repaid with a penalty double the amount.

18. That no person contracting with the zemindar or talookdar, or employed by him in the management of the collection, shall be authorized to take charge thereof without aumulnama, or written commission, signed by the zemindar or talookdar; copies of *all* such commissions are to be deposited in the sudder cutcherry of the collectorship.

Form of arrangement for zemindaries and talookdars.

19. That the zemindars and talookdar, previous to the signature of cabooleats, shall deliver to the Collectors accounts of the Pergunnahs now composing the zemindary or talookdary, as well as any terfs, talooks, kismuts, villages or other divisions of land not included in the detail of the Pergunnahs, but standing separate, with a proposed arrangement of them; and the Collector is to consider the arrangement, and establish it with such correction which he may deem proper, in order to render it as complete as possible. The account, so arranged, is to be delivered to the zemindars as a fixed form not to be departed from.

20. That the zemindars and talookdars be not afterwards permitted to change the designation of any of the divisions or vary the dispositions of the pergunnahs, terfs, talooks and kismuts comprising the zemindary or talookdary, as stated in the required record, or to make any alteration in the extent of them by any subsequent annexations or separations. This order is not to prevent the zemindars and talookdars sub-dividing the several pergunnahs in such manner as they may think proper, informing the settlement; but every sub-division shall invariably stand under the pergunnah to which it originally belongs, in the general abstract. Thus, supposing any pergunnah rented in five sub-divisions, the account of the whole shall be inserted in the abstract, under the name of that pergunnah, with a memorandum of the number of the sub-divisions.

21. All zemindars talookdars and others, assessed by Government in the course of the first year, are to distribute, the total assessment of their zemindaries, talookdaries or other

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lands, on the several villages contained therein, equally and impartially, according to the rents derived therefrom respectively, and to deliver a record of such distribution in the course of the three first months of the ensuing year, and successfully for each year, specifying the name of each village, the boundaries thereof, the estimated quantity of land in each, distinguished as malguzary and lakkerajee, together with an abstract thereof, containing the distribution of sudder jumma upon each pergunnah, terf, tuppah kismut or other division, as recorded in the prescribed arrangement of the pergunnahs. This record is also to specify under a separate head, the number, names and boundaries of all detached lakkerajee villages.

22. In order to correct inequalities in the distribution of the sudder assessment from the improvement of some villages and decline of others, or from the cultivation of new villages, a village record and abstract, as above described, are to be delivered in annually in the course of the three first months of each year.

23. Should it appear that any landholder shall have omitted inserting any village in such record, the same to be declared forfeited to Government and should any considerable wilful partiality in the distribution of the assessment be proved, the land-holders guilty of such offence to be liable to a fine, determinable by the Governor General in Council.

24. It is not meant by this distribution to prevent the land-holders from acquiring a larger rent from the pergunnahs or villages than the sum apportionate, or to demand from the [235] accounts of the actual assessment. It is intended only to be a standard for fixing the revenue of government on lands transferred by sale or otherwise, without which neither the actual proprietor, nor the purchaser, can form a determinate judgment of its value.

25. To accomplish this object, the following rules are laid down with regard to future transfers.

In case of public sales of land for the liquidation of arrears, the land sold to be declared wholly independent of the zemindary or talookdary to which it before appertained and the future assessment thereof to be paid by the purchaser, and the zemindar shall be obliged upon forfeiture of land, to deliver up all the accounts thereof.

In such sales, if an entire division of land, before separately assessed, be disposed of, the assessment to remain the same to

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the end of the current settlement. If a portion of such division only be sold the assessment allotted thereto by the latest village records delivered in, to remain as a fixed revenue thereof to the end of the current settlement.

Any person purchasing land sold by order of government, shall be obliged to pay the revenue thereof as fixed at the time of sale, for one year certain.

That the zemindars and talookdars be permitted to dispose of their lands by sale; but that no private transfers of the property of land, exceeding begas, to be valid unless registered in the office of the Collector.

The parties at the time of transfers to settle by whom the revenue of Government shall be paid in future, and, in the event of its being agreed that the purchaser shall pay it, the same rules shall be observed as laid down above with respect to public sales. If the land sold still remains dependant on the zemindary or talook in which it was previously included and the purchaser stipulate to pay a rent for the same to the former zemindar or talookdar, the amount of such rent to be adjusted as the parties may agree. Government still holding the land so transferred, in common with the remaining parties of the zemindary or talookdary, responsible for its due proportion of the general assessment.

26. Zemindarries, the property of minors, females or others excluded by the 3rd and 6th regulations, are to be considered as *khas* and the actual amount of the engagement contracted by the manager with the under-renters after deducting the mufussil and pergunnah charges, is to be inserted as the assessment of Government. The expenses of the manager, and of his establishment, are to be paid by the Collector, and to be included in his establishment, and the several regulations prescribed for the zemindars are to be executed by the managers.

Zemindarries, the property of minors, females or others, excluded by the 3rd or 6th requlations are to be considered *Khas;* but the jumma of such lands shall be fixed in the same manner as for other lands, and the profits beyond that amount after discharging all charges, shall belong to the proprietor.

27. That whereas from the ignorance, inattention, and oppressions of the zemindars, great abuses have been practised in the collections, and the ryots have been exposed to exactions, the following rules are now prescribed to all zemindars, talookdars and persons entrusted with the revenues, for their immediate direction and guidance.

Provisional rules for the security of the ryots.

That the rents to be paid by the ryots, by whatever rule or custom they may be demanded, shall be specific as to their

amount. If by a pottah, containing the assul and abwab the amount of both shall be inserted in it and the ryot shall not be found to pay any thing beyond the amount specified on account of kircha, salamy, or any other article.

If by a ticcaputtah, the whole amount payable by the ryots is to be inserted in it; if by any rule or custom, such a payment of the last and preceding year, the rate of the village pergunnah, or any other place, an account is to be drawn out in the beginning of the year, showing what the ryots are to pay by such rule or rate and a copy of it be given to them; where the rents are adjusted upon a measurement of the lands after cultivation, the rate and terms of payment shall be expressed in the pottah.

If by established and recorded jummabundy, that is to be the rule for demanding the rents.

If the rents are paid in kind, the proportion which the ryot is to pay shall be specified either in account or written agreement.

In every mofussil cutcherry, the nerkbundy or rates of land shall be publicly recorded; and the zemindar is answer able for enforcing this regulation under a penalty or fine for neglect, at the discretion of Government.

That for every village a putwarree shall be established by the zemindar, for the purpose of recording the accounts of the ryots in that village; and a list of such putwarrees be deposited in the Sudder Cutcherry of the Collectorship, and in the Cutcherry of the pergunnah where the village is situated. No farmer shall be allowed to remove a putwarree without the permission of the zemindar. If after the expiration of six months from the commencement of the year, upon a reference to the accounts of any village for the purpose of deciding any complaints, it should be found that no putwarree has been established the zemindar shall be fined by the Collector for such neglect; that where no nerkbundy of the land exists the zemindar shall be bound to fix the same, either for his whole zemindary, or such parts thereof where it may be wanted, within a prescribed period to be determined by the Collector.

That no zemindar, farmer, or person acting under their authority, shall be allowed to cancell the puttahs of the khode khoost ryots, except upon proof that they have been obtained by collusion or that the rents paid by them within the last three years, have been reduced below the rates of the nirk-bundy of the pergunnah, or that they have obtained conclusive deductions or upon a general measurement of the pergunnah for the purpose of equalizing and correcting the assessment. [236]

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That when the jumma of a ryot has been ascertained and settled he shall be authorized to demand a puttah from the zemindar, or person acting under his authority, whether farmer, gomastha or other; and any refusal to deliver the puttah shall be punished by fine proportioned to the expense and trouble of the ryots, in obtaining it. The zemindar is also required to cause a puttah for the rent so adjusted, to be prepared, and tendered to the ryot. It remains with the zemindar to determine by whom the puttah shall be granted, whether by himself, farmer, gomastah, or whom. No under-renter, without special permission from the zemindar, shall be empowered to grant a puttah beyond the period of his lease; and no agent to grant them, without authority from the zemindar or talookdar when in possession of the lands, or of the manager when the zemindar or talookdar are excluded.

All existing leases to under-renters and ryots to remain in force to the period of their expiration, unless proved to have been obtaind by collusion, or from persons not authorized to grant the same.

Every, Collector, renter, or receiver of rents throughout every gradation, from the zemindar to the ryot shall be compelled to give receipts for all sums, received by them, and a receipt in full, on the complete discharge of every obligation; and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the person who received it. The receipts to the rights are to specify the quantity of ground for which he pays rent and the denomination of it as being khood khaust, pykaust or comar with the rent received on account of each sort of land severally.

That in case any village or district should be affected by inundation or other calamity causing the ryots to desert, it shall not be lawful to any zemindar or renter or Collector of the rents, to demand the rents of the ryots who are fled, from those which remain.

That the zemindar is not authorized to impose any new abwab or muthote, on any pretence whatever, upon the ryots; and every exaction of this nature, to be punished by a penalty equal to three times the amount imposed. If at any future period, it be discovered that new abwabs or muthote have been imposed, the zemindars shall be made responsible for the penalty during the whole period of such impositions.

28. That as the impositions upon the ryots from their

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number and uncertainty, have become intricate to adjust, and a source of oppression to the ryots, the zemindars shall be compelled to make a revision of the same, and to simplify them, by gradual and progressive operation, as follows :—

Permanent plan for the ease and security of the ryots.

They shall begin with those pergunnahs where the impositions are most numerous, and having obtained an account of them, shall, in concert with the ryots, consolidate the whole, as far as possible, into one specific sum; but so that in no case the sums demanded from the ryots, shall exceed three articles, *viz.*, assul, abwab and korcha. Having prepared this account, they shall submit it to the Collector for his inspection after which it is to be enforced by the authority of Government; and any enhancement of the abwab or korcha, to be punished as an extortion.

That where, by mutual consent of the ryots and the zemindars the abwab can be wholly reduced and constituted, it is to be done accordingly; and the rates of the land, according to the nature of the soil and the produce, to be the rule for fixing the rent.

That the rents of each pergunnah in the zemindary be annually adjusted in the same manner, until the whole be completed; and that the exact proportion which the abwab and korcha bears to the assul jumma be precisely determined. The zemindar is to be positively enjoined to regulate a certain proportion of his zemindary annually, so that the whole be completely performed within* years from the date of his agreement.

*Sic in orig.

29. That every zemindar and talookdar be also compelled to prepare a form of a puttah or puttahs adapted to the circumstances of his zemindary and Talookdarry, and to lay the same before the collector, who having approved the form, shall publish it with a notification to the ryots, that upon application such puttahs will be given to them; and no puttahs under any other form, shall be permitted.

30. That no zemindar be allowed to contract any engagements with any farmer, or authorize any act contrary to the letter and meaning of these regulations.

31. The moshaira to excluded zemindars is to be settled at 10 per cent. upon the amount of the sudder jummah, and out of this, a provision is to be made for such zemindar's family as may be entitled to receive it.

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32. That it be notified to the zemindars, and become an express condition of their engagement, that all resumptions of rent-free lands not at present consisting any part of the zemindaries, shall be made for benefit of Government, and the amount thereof or such proportion thereof as the Government may determine shall become an addition to their jumma. The Government will determine the mode by which an investigation of the rent-free lands shall take place.

33. That no grants of bazee zemin, under any denomination whatever, be made by any zemindar or talookdar under a penalty that the lands so given, be confiscated to Government and that the grantee possessing the same, be compelled to pay as a fine the rents thereof during the period of their alienation. [238]

34. The zemindars are declared responsible for the preservation of the peace of their districts; and the regulations established for the Burdwan district are to be applied to all the zemindaries where practicable, are to be modified to the circumstances of them.

35. The regulation of the gunge bazar and haut duties, being of importance to the welfare of the community, the following rules are established regarding them:

That it be notified to the zemindars, that an officer will be appointed by Government to revise and correct them; and establish such tolls and duties, as it may be lawful for the zemindars to collect, as well as to prescribe the mode of collecting them.

That when these tolls have been established, the zemindars shall not be at liberty to vary the denominations of them or to demand more than the prescribed rates.

That if at any period, a scarcity of grain or other articles or subsistance should, under any abatement of the tolls and duties, be necessary, Government will hereafter order it and the zemindars shall not be entitled to any remission on this account.

That if the zemindars have reason to apprehend that these regulations will affect the receipts of the sayer, they be required to deliver in an account of the gunge and hauts, and of the duties collected at them within their zemindaries respectively, previous to their entering into engagements for the revenue of their zemindaries and that of the hauts and gunges until a determination thereupon can be made.

That no zemindar be allowed to establish any new haut or gunge without previous application to the collector, and a perwannah under his seal and signature.

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APPENDIX No. 2.

No. 2. Letter from Assistant on deputation to Collector of Bhauglepore; August 1790.

Letter from the Assistant on deputation to the Collector of Bhauglepore; dated 11th August 1790.

Sir,—I was yesterday favoured with your letter, under date the 9th instant.

As introductory to the Report which I have now to submit of my proceedings on deputation in pergunnah Monghyr, I beg leave to insert here, a general historical account of the zemindars and zemindaries therein contained, extracted from a report made to the Board of Revenue by your predecessor Mr. Adair.

"The traditional account of this purgunnah (Monghyr) is, that it was formerly inhabited only by Thudgarkus of the class denominated rich, also chiefly resided in the woods, at the foot of the hills. One of those whose habitation was upon a rock in the river Ganges, is said, with the assistance of Vishkarrna, the God and patron of artists, to have built, a girt, and to have named it Monghyr. Also that although the adjacent Country was at that time, a wild jungle, without the smallest vestige of cultivation; yet it was much frequently, owing to the distribution of large sums of money made by the Rajah Curhun, (a descendant of Raama) among the Brahmins, who frequented a temple of the Goddess Chundy and to his residing in Curran Chowrt, a spot still recognized by that name.

"That in the process of time when the country has fallen under the dominion of the Moguls an army of the emperor Heirnaion being at Monghyr, Heerorama Rajaput, and Raam Roy, of the caste (or rather profession) named Baud Corath, attendants in the camp Scubatthan, and afterwards, through the means of the emperor's mutseddies became chaudries and obtained sunnuds for the tract of land which many years later, when the Subah Sujah Shah repaired the foot and built a palace in it, first acquired the name Havilly Monghyr.

"This account (fanciful as it appears and wholly traditional) is collected from the oldest of the persons, inhabitants; canongoes registers extending only twenty-four years back to the time of Cossim Ally in whose war their papers, it is said, were either plundered, or lost; and the following genealogical tables of the present zemindars, who all deduce their descent from one or other of the two above mentioned Chowdries, are formed on the credit of their own declarations respectively.

"Havelly Monghyr is divided into eleven turfs, or small

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zemindaries, of which the first five are the possession of the posterity of Heeroram; as follows:—

1st Turf Moheydepore Maha Sing.

2nd Turf Moheydepore Bheekam...Assaram Nirly Sing.

3rd Turf Bunwara ... Bundoo

4th Turf Tajepore ... Jowrawon

5th Turf Jamaelpore ... Mungram

Each Turf is sub-divided into talooks among the relations of the zemindars, and whose names are inserted in the list lately transmitted to the Board of Revenue.

"The 4 turfs appertaining to the posterity of Raam Roy are as follows:—

1st Turf Moholey, etc.—Dallel Sing.

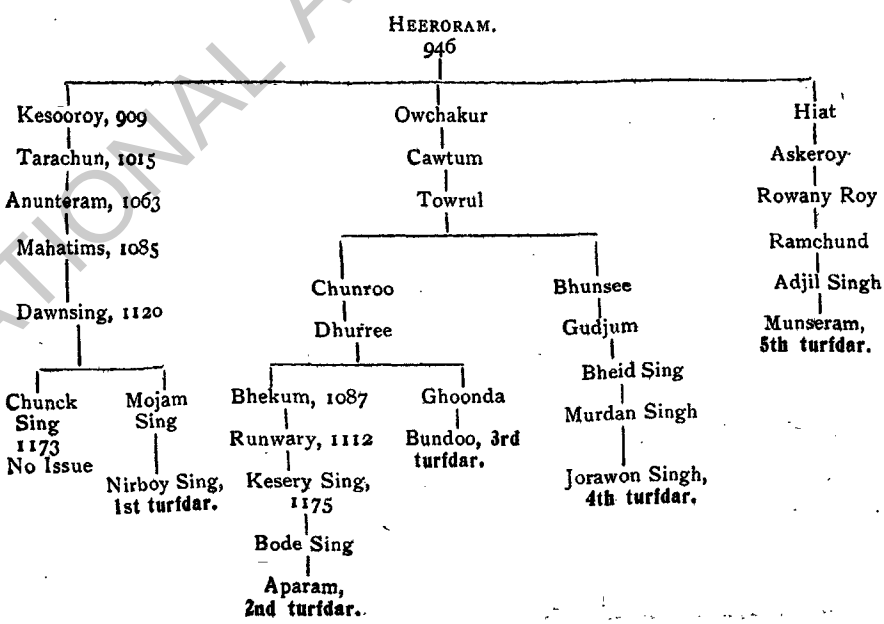
2nd Turf Sultanpore Coltoo, etc.—has not been claimed since the death of Gunsham without issue in 1120 Fusly, but has remained in charge of the Mockuddums.

3rd Turf Bansdespore, etc.—Surajemun.

4th Turf Bahaderpore Gwmes—Holans [239]

"Genealogical Tables of the Zemindars descended from Heeroram and Ram Roy."

1st TABLE.



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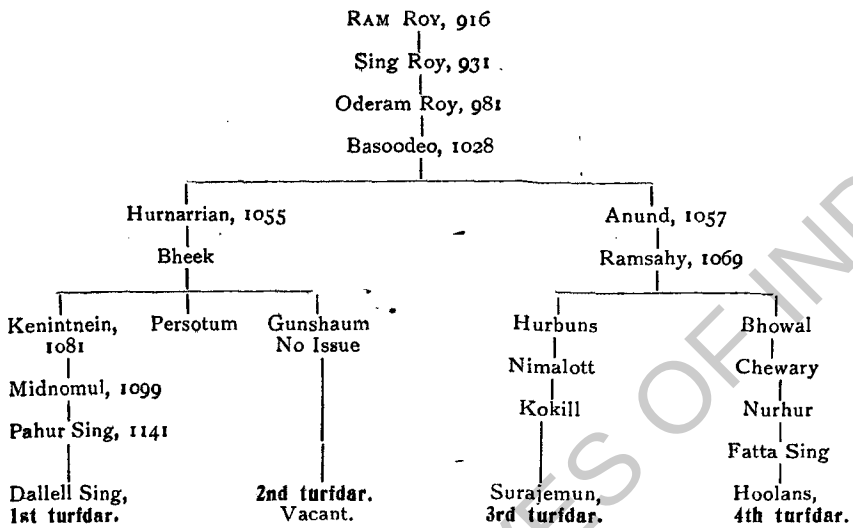
2nd TABLE.



"The two remaining Turfs of Havilly Monghyr yet undescribed, are,

1st. Truf Indiruk.

2nd. Truf Ibrahimpore.

The first may be considered as a defalcation from the original zemindary, left by Raam Roy to his posterity. It is said to have been abandoned by *Bheek Roy* (*vide* his name in the foregoing table) by reason of his being unable to defend it against the savages of the Bunnikpore people; whereupon *Lochmun* a Bramin, in 1061, applied for and obtained a sunnud for it from the emperor Alumgyre; and *Munhower* Singh, the fourth heir in descent from Lochmun, is now in the possession.

"Truf Ibrahimpore was when waste land, granted, with the consent of the Chowdries of Monghyr, to *Benode* Chowdry, whose grandson Harry Kishen, is now in possession of it; but the sunnud is said to have been lost or destroyed, in the troubles occasioned by Mustafa Cawn in 1152.

"Besides these divisions of purgunnah Havilly Monghyr, there are comprehended in it, certain small talooksana, magas, denominated muskoory and husb-ul-nossoly, which pay their rents immediately to Government. These may possibly be defalcations from the foregoing zemindaries, although the separations cannot now be ascertained, neither do the present incumbents hold them, by any other title than that of long possession. These having been particularized in the list of zemindaries, &c., already transmitted to the Board, it seems

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unnecessary to recapitulate them here. The history of Bazar of Monghyr, held independent of the zemindars, has also been furnished to the Board.

With respect to the sub-divisions of the zemindaries of this purgunnah, mentioned in the foregoing extract, into small talooks among the collateral descendants of the original zemindars, and the discrimination of the right of property thereon depending, by the rules established by Government;—as the discussion of those points, make no part of my instructions, but appear to appertain rather to the business of the approaching settlement, I shall only mention here, that, in order to prevent the ryot suffering inconvenience from the new pottahs being signed by the zemindars for land, whereof the malik or talook due might hereafter be found with the proprietor, or *vice versa*, I proposed that the signatures of both parties should be affixed, which being readily agreed to, the measure was accordingly adopted.

I proceed now to explain the rules of assessment, and mode of collecting the rent, by an investigation of truf Dallel Sing, including the mozas Moholey, &c. For information of these particulars, I had recourse to the putwarrey accounts, (there being few or no powhnahs extant) and to the Canongoe's registers, which agree in stating the rules of assessment to be as follows:—

Nuckdy Land.

			Rs.	A.
Assul ...	2 Fussala, per bega,	1st sort ...	5	8
		2nd ...	5	0
		3rd ...	4	12
		4th ...	4	8
		5th ...	4	0
		6th ...	3	12
		7th ...	3	8
		8th ...	3	4
		9th ...	3	1
		10th ...	2	12
		11th ...	2	8
		12th ...	2	4
		13th ...	2	1
		14th ...	1	15
		15th ...	1	12
		16th ...	1	8
		17th ...	1	6
		18th ...	1	4

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Assul ...	2 Fussala, per bega, 19th	...	1 0
	20th	...	0 14
	21st	...	0 12
	22nd	...	0 8
1 Fussala, neemsaly, per bega,	1st sort	...	1 2
	2nd	...	0 12
	3rd	...	0 10
	4th	...	0 9
	5th	...	0 8

Abwabs:	Ps.	As.	Crds.
Kussoor...per rupee on the assil	0	2	5

Dechdary—on land capable of being watered in the dry season 4 baloos per bega.
on other land ... 2 baloos.
on neemsaly land... 1 baloo. [240]

Mechmany ... Assessed on land capable of being watered at the rate last year of 7As in the rupee on the assul.

Neakdarry:			R.	A.	Gds.
Mockuddum—per rupee on the assul		...	0	0	20
Chowderahy		...	0	0	5
Putwarry		...	0	0	5
Gorayt		...	0	0	2½
Deh Curcha		...	0	4	0

BHOWLEY LAND; KHEEL:		Seers.	Chat.
Malguzarry ...	Assul ...	12	12
			12
			13 8
Neakdarry—Malik, or Mockuddum	... ...	1	0
Putwarry	... ...	0	8
Kyall	... ...	0	4
Dehdar	... ...	0	4
Gorayt	... ...	0	4
		2	4
Ryots share remains	... ...	24	4
	Md	1 0	0

KUNHULL:		Seers.	Chat.
Malguzary ...	Assul	15	4
			12
		16	0
Neakdarry (as above)	... ...	2	4
Ryots share ...	... ...	21	12
	Md	1 0	0

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BHOWLEY LAND; PAH.

Malguzarry	...	Assul ...	19	19	0		
				1	0		
						20	0
Neakdars (as above)		...				2	4
Ryots share	...	...				17	12
				Md	1	0	0

Abwabs:

Kussoor ... Calculated upon the estimated value of the malguzary share at 10 gundas per rupee.

Kyally ... Paid upon do at 10 gds. per rupee.

Dehdarry ... In kind upon both the malguzarry and government shares, at 6 chattauks per maund.

Russour Chowdery ... 4 chattauks per maund.

Deh Curcha ... Upon beeta, or the *main* land, assessed on the amount of the government share at 4 annas per rupee. Upon dewra, or islands, per maund, on Kheil 5 gundas. Kunkul, 7. 2.—Pah, 10.

The division of the assessment into *assul*, *abwab* and *neakdarry*, is a mode which has prevailed from time immemorial in this pergunnah, as in other parts of Behar, whereby the rent or produce of the land became appropriated in distinct shares, to government, to its officers, and to the cultivator; the two first, being considered as the right of government; and the last, or neakdarry, of the several persons particularized, whose contingent expenses of collection, together with some further charges, which will be mentioned, were defrayed by the *deh curcha*. It may be necessary further to explain the several articles of taxation contained in each division, or separate head.

Assul—Is the general rate per bega on land, the rent of which is paid in coin; and which varies according to the quality of the soil, and the facility of procuring an artificial supply of water from tanks or wells, in the dry season. These rates, have existed beyond the date of any public record; and were certainly fixed, long before the Company acquired the dewanny.

Abwabs—1st. *Kussoor*. The term means *batta*: it was formerly levied as a part of the *deh curcha* (explained further on) to make up for any deficiency in the rupees collected in the Mofussil, which, under the Mogul government, were required to be paid into the treasury, at an equal standard. Cossim

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Ally converted this contingent tax, into an uniform and permanent assessment throughout the pergunnah, as it has continued ever since. There is no objection now made to it by the ryots, whose advantages, in the increased price of grain and other articles, since its first imposition, may be supposed to have kept pace with the tax.

2d. *Dehdary.*—This was originally the appropriated share of the *dehdar*, an inferior officer of the police, whose office about 16 years ago being found unsupplied, and his service unnecessary, the assessment was, under the same name, shifted from the neakdarry to the abwab, where it now constitutes a part of the revenue. [241]

3d. *Mehemany.*—This is a partial exaction, which, during the residence of Cossim Ally at Monghyr, was first laid upon Mohoby and its dependent villages Sackerpore and Jummulketa, at the gross amount of 42 rupees on the first, 20 rupees on the second, and 12 Rs. 12A. on the last. The assessment of it, was apportioned on such land only as was capable of being watered in the dry season; by which mode, its operation became partial even among the ryots of the same village, whose assul rates of land became thereby increased 7 annas in the rupee. On the earnest entreaty of the ryots, and on their ready consent to my proposal of their taking waste land on an adjacent island (there being none on the continent) to such an amount as, in its rent, might be equivalent to the obnoxious exaction, I recommended the abolition of it to the zemindar, who readily acquiesced; and it is abolished accordingly. The quantity of land engaged for as an equivalent, with its rates and other particulars, are specified in the Persian register of abwabs, herewith to be transmitted.

Neakdary.—1st *Mockudmy*, or as it is also termed, *Malikannah*, is the proportion of the gross rent from time immemorial allotted, to the proprietor or officer of that name, whose relative situation, or particular duty, I conceive it unnecessary to explain.

2d. *Russoom Chowderahy*—is an allotment to the chowdery or zemindar, similar in its nature to the foregoing.

3d. *Patwarry.*—An allotment to the putwarry or village register.

4th. *Gorayt.*—An allotment to an inferior village officer acting under the zemindar or tassaldar; his office is somewhat similar to that of a peon.

5th. *Deh Curcha.*—This was fromerly here, as it is still in

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other parts of the district, an assessment variable in its rate, which could be determined only at the end of the year, agreeably to the amount of certain contingent expenses which were supposed to be incurred for the purposes implied in the literal meaning of the term, in the course of it, joined to the tussulana of the zemindars, of the canongoes, and other established allowances, the particulars of which, in the instance of Mohoby, accompany this; and the particulars of which, in the other parts of the purgunnah, will hereafter be furnished. The unfair mode however, of computing this assessment, being complained of about 16 years ago, an enquiry was then made into its actual amount in each village; and, in lieu of this variable assessment, a proportional rate was established, as a permanent tax, which has duly been collected ever since. By the operation of this measure, which seems to have given general satisfaction, I found one principal object of my deputation anticipated in this purgunnah; the only indefinite assessment being thereby reduced to a fixed rate, and the oppressive exaction of peons in particular, precluded: and I must do the zemindars the justice to observe, that on the most minute enquiry, I do not find them to have deviated from the rule in question. I have not therefore, as far as I have yet proceeded, found it necessary to alter either the amount or the mode of this assessment in any instance, excepting that of Selimpre dumduma, an equivalent for the remission on which village, you will observe by the accompanying Persian papers, is obtained by the cultivation of waste land on an adjacent island.

The above explanations apply equally to the bhowley and the nuckdy rates of taxation; but in the former, there is an additional article to be noticed, namely,

Khally.—This was formerly, it may be presumed, an allowance made to the kyall, who actually weighed out the respective shares of the crop; but as in process of time, instead of the produce in kind, the value of that produce at a certain rate in *money*, was paid by the ryot, the kyall became unnecessary, although the assessment was still continued under the same name, as a part of the revenue.

On computation made by the zemindars, the canongoes and myself, in the results of which we all agreed, it appeared that the net share to the ryot on the bhowley land in this turf, was on the

	Seers.	Chs.
Kheel	22	4
Kunhul	17	12
Pah	10	12

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whereas in several other turfs, it appeared to be about

		Seers.	Chs.
Kheel	... ...	22	4
Kunhul	... ...	17	4
Pah	... ...	13	8

This great disproportion in the pah land between Mohoby and the adjacent zemindarries, the ryots of the former with reason complained of; and after some argument on the subject, the zemindars acquiesced in the propriety of its being reduced more nearly to an equality. The rates were accordingly paid on the

		Seers.	Chs.
Kheel	... ...	22	4
Kunhul	... ...	17	12
Pah	... ...	13	0

These rates will, still on comparison, be found heavier on the ryots of Monghyr, than those which prevail, in most other parts of the district; but I am inclined to believe, that the difference is amply compensated by the superior quality of the land in this pergunnah, and the vicinity of a ready market for its produce.

On the grounds of the above investigation of the rates of taxation in Turp Mohoby, and of a similar investigation in every other instance, as far as I have yet proceeded, the issue of Jenapaut pottahs, both nuckdy and bhowley, has been obtained, excepting only for land cultivated on some islands situated in the Ganges westward of Monghyr, which will be [242] mentioned hereafter. Those pottahs, you will please to observe, from the copy of one annexed, express the quantity of land, the several articles and rates of taxation, and also on nuckdy land, the same total or jumma.

The same particulars being stated in the register which will accompany my final report on this pergunnah, the plan of which register is herewith submitted for your consideration, you will thereby be furnished with the information you require, *viz.* "the most accurate and minute value of the lands "cultivated by nuckdy pottahs, as well as the exact amount of "bhowly kissa lands in cultivation," except in such instances as above mentioned of the islands west of Monghyr, where the obstacles to the accomplishment of this measure, stated, by the canongoe in his answer to my query which is annexed, seem to me at present to be insurmountable, and concerning which I request to be favoured with your instructions. In the mean time, permit me to observe, that the species of pottahs granted in similar cases in Furkeya appearing to me well

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adapted to the particular local circumstances of those islands, in which is included the whole tuppah Dewra, I did not hesitate to adopt it, under the authority of the 4th article of the proclamations I am furnished with; and should it meet with your approbation, an adequate knowledge of the quantity and value of the lands in question, as the ground of a permanent settlement, may be obtained by other means, namely, an inspection of the village records; unless objection to this mode should arise, from the idea of its being a minute local scrutiny. If, on the contrary being the case, you will be pleased to point out in what manner the difficulties stated by the canongoe may be removed, and janajaut pottahs devised, including the particulars you desire to have inserted, those already granted in this tuppah may be easily recalled, and others substituted, conformable to your instructions.

I request also to be informed, whether it is your pleasure that the issue of pottahs be extended to the Mockurrey mahals in this and the other pergunnahs included in my deputation registers, which are, I believe, deposited in your cutcherry.

I trust you will think the accompanying Abstract of pottahs issued, sufficient for your present purpose, or until the register shall be complete for each village (which I expect to accomplish in the course of a few days); the transmission of the original, would at this time, greatly retard my progress; and a copy of a paper of such a magnitude, it would not be possible, with the assistance of the mohurrer I am furnished with, to prepare in time for this dispatch.

Not having with me the Orders alluded to in your letter from the board of revenue, dated the 4th December 1787, I shall be much obliged to you for a copy of them.

I am, Sir,
Your most obedient humble servant,
S. Davis,
Asst. on Dep. in Monghyr.

Sandarpore,
11th August 1790.

APPENDIX, No. 3.

LETTER from Collector of Bhauglepore, dated 6th December 1787; on the constitution and duties of the office of Canongoe.

To John Shore, Esquire, President, &c., Members of the Board of Revenue, Fort William.

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Gentlemen,

I HAVE the honour to acknowledge the receipt of your letter of the 23d October, in which you direct that I should propose specific rules for the establishment of the canongoes; in detailing which, I am to compare the present situation of the office with its former state, when the institution was in due order.

The object of the Mogul government in instituting the office of canongoe, and the nature of the charge entrusted to those officers; may be understood, by considering the list of papers which composed their records.—These were:

1st. Dustoor ul umul.
2d. Umul dustoor.
3d. Ferisht dehaut.
4th. Schahy amdarry.
5th. Awargy.
6th. Dowl tuckshees bundoobust.
7th. Jummabundy khass.
8th. Jumma sayre chobootra cutwally my chowkeyaut wa Guzooeghaut.
9th. Jumma mahal Meer Bahry.
10th. Jumma Pachowtra.
11th. Jumma mahul Budderky.
12th. Ism nevishy Zemindaraum.
13th. Huckikaut Bazy Zemin.
14th. Jumma mockurrery wa istumrary.
15th. Wassool-buky.
16th. Huckekut Rozendaraun.

These accounts when faithfully taken, gave the complete annual history of a zemindarry, comprehending the ground in cultivation, particularizing the portion of it which paid rent to [243] government, and of that which was held free; the customs and usages established, by former aumils, and those introduced by the aumils, of the time being; the amount of rent in demand from every ryot, with the balance remaining against any of them, at the end of the year; the whole amount of the zemindars or farmers collections, specifying the particular sums under every head in which those collections were made, together with his expenses of collection; in short, the object of the canongoes office was to supply such information respecting the country, that no circumstance of advantage in the administration of it, should be concealed, nor the zemindar enabled to appropriate any more of the product of it to himself than the share allotted to him by the government; that no

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lands might be separated from the jumma, or rent-roll without authority; and that the real value of the land yielding revenue might be known at the end of one year, as a rule for farming it or keeping it khas, or in the hands of government, for the next; either of which modes, it was the right of government to adopt.

To render the several functions of this office, however intricate in appearance, not only practicable but easy in execution, the privileges and duties of the parties anywise concerned in the revenue department, were defined and recorded, and the produce of the land as it might turn out in the course of the year, allotted to the zemindar, the ryot, or cultivator, to the government and its officers, in distinct proportions, which in Behar continued still to furnish the rule of collecting the rents. These shares, it may be presumed, were formerly duly apportioned in every pergunnah where the lands were held khas, or retained in the hands of the government. In zemindarry settlements, where the bundoobust, or amount of revenue, was fixed upon the information supplied by the canongoes office, the zemindar, after paying the amount of his jumma or revenue, and the salaries or the fixed allotments of the produce of the land due to the putwarries (village registers) and other inferior officers who acted under him, had a right to all the surplus of his collection. But this surplus could be derived only from the improvement of the country, during the term of his settlement or temporary engagement with the government; or from the nature of the bhowley part of his collection, which admitted of advantage, under a rise in the price of grain. His loss, on the other hand, depended on his management, which might discourage the cultivators from maintaining the same standard of tillage; or induce some of them, to desert to other mahals. His collection also on the bhowley harvests, instead of proving advantageous, might fall off from the cheapness of grain; or, he might lose, from an unfavourable season.

Of all these circumstances, the canongoes registers furnished a minute account, which at the expiration of the year, or term of the zemindars engagement with the government, enabled the aumil to judge of the remission proper to be allowed for unavoidable loss, as well as of the mode in which the zemindarry might be settled for the ensuing year, either as a khod bundoobust (with the zemindar) or farmed, or kept khas, (in the hands of government). Under the latter mode, the zemindar was not considered to be aggrieved, or as having any cause of complaint, while he received his russoom zemindarry, or allotment of the produce, which even then, was due to him only conditionally, for services which he was at all times,

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bound to render for the advancement of the cultivation, and the promotion generally of the interests of the government.

At what period the canongoes office was instituted, or how long the regulations above specified, were strictly observed, it may not now be easy to determine. It is probable that under a government subject to convulsions, they were occasionally violated for the advantage of the aumils, the zemindars, and the canongoes themselves; and that the office from neglect has fallen gradually to decay. In Bengal, I believe, little of it remains, besides the name and the salaries annexed. In Behar, where the ancient usages of the provinces have undergone fewer alterations, the canongoes have retained more of the exercise of their functions, although, as might be expected, these have often been made subservient to the purposes of the zemindars. The canongoes of Behar are, however, well informed of those functions, agree in their definition, and are ready to resume the strict exercise of them, to any extent, that it may be the pleasure of the government, to require: but before any proposal be made for the regulation, or perhaps the re-establishment of an office so immediately connected with the detail of the provincial collections, it may be necessary to learn on what footing the zemindars are to be considered, as holding their zemindaries, lest any encroachment should be made on those rights, which it may be in the intention of government for them to possess. If a "minute local scrutiny" into the circumstances of a zemindarry be (as you were pleased to inform me in your letter of the 10th of August) repugnant to the orders of the Court of Directors, I should be cautious of recommending for the canongoes the resumption of their former functions, since a more full disclosure of a zemindar's management and profits can scarcely be conceived, than the foregoing list of records would afford.

I trust therefore, gentlemen, that as the first step towards a preparation of the plan you require of me, you will be pleased to assign the terms on which it is to be traced; lest by choosing of myself, those whereon the zemindars are considered merely as servants of the government, having no further tenure in the land than they derive from an office which, although hereditary, has been liable to much local scrutiny and restraint, I might trespass on your time by presenting you with such a plan for the canongoe's office, as could not, consistently with the orders of the Court of Directors, and with the rights they may have conferred on the zemindars, be carried into effect.

I have the honour to be, &c.

(Signed) *S. Davis,*
Acting Collr. [244]

Bhaglepore,
6th December 1787.

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APPENDIX, No. 4.

An Historical and Comparative ANALYSIS of the FINANCES of BENGAL; Chronologically arranged in different periods from the Mogul Conquest to the present time:—Extracted from a Political Survey of the British Dominions and Tributary Dependencies in India. By Mr. JAMES GRANT.

To the Honourable JOHN MACPHERSON, Esq. Governor General, &c. Council in their Secret Political Department of Inspection, Fort William.

Honourable Sir, and Sirs,

I HAVE now the honour to lay before you, An Historical and Comparative ANALYSIS of the FINANCES of the Soubah of Bengal, from the æra of the Mogul conquest, under the emperor Akbar, till the present time, chronologically arranged in three periods, of which the two first are comprised in the accompanying volume; and will exhibit a summary view of the rise, progress and extent of all the existing sources of public income, belonging of right, or virtually transferred to the East India Company, in form of the dewanny grant in 1765; and still undoubtedly recoverable in their fullest extent, though perhaps not with the same rapid facility, they were in that moment unfortunately lost to the state.

The general principles touching the nature, right, and management of the revenue system of Hindostan universally, I have endeavoured to define, in a former work, entitled, "A "Political Survey of the Northern Circars," submitted to the honourable board's consideration in 1784; and applying these principles then more especially to the actual collections made on account of those valuable possessions, showed that a defalcation, which may be called, as it was chiefly, a zemindarry one, of about half a krore of rupees yearly, had been sustained by the Company as sovereign proprietor of the soil, through the collusive chicanery of native agents, in withholding official intelligence from their new masters, and fraudulently converting the use of such knowledge, to their own private emolument at the public expense.

In like manner, applying the same general principles, on the present occasion, to the territorial rental of the Soubah of Bengal, it will appear that, from a similar combination of native agents, employed in the department of finance, there hath been here a defalcation of at least two krore of rupees

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annually; of which, one krore twenty-nine lacks may be denominated zemindarry, as arising from the usurpations, clandestine alienation, or embezzlement of the officiating farming landholders of the country but the remaining seventy-one lacks must be considered, as incurred originally, and since continued, through direct, criminal inexcusable breach of trust in the ministry first appointed or other natives subsequently vested, really with equal powers, though formally of humbler designation, to settle and conduct the affairs of revenue in behalf of the Company, down to the close of the present treatise; either by fraudulent, unwarrantable, unaccountable reduction, generally in the best established, most productive funds, forming the basis of the constitutional moderate rent roll of the dewanny lands, as then indisputably ascertained and fully realized; or, by wilful corrupt negligence, in withholding from their immediate superiors all such forms, documents, accounts, with other sources of local experimental knowledge, as were sufficient and indispensably necessary to check, controul, or superintend with effective intelligence every subordinate agency in finance, and which having acquired officially under the preceding government, it became immediately their first essential duty to communicate, to succeeding rulers.

The depravity, ignorance, and misconduct of native Hindostanny agents, in every branch of government, have often been the theme of general declamation, as notorious, lamentable, irremediable. But I hope the accompanying detail will be thought sufficient to justify the severity of my own particular censures; as I am willing to flatter myself, after combining the substance of this performance, however imperfect, with what hath been in like manner, set forth in the Political Survey of the Circars, that I shall not fall under the imputation of describing and deploring an evil, which I have not been able to trace to its primitive source, where alone a radical cure can be effected, or of pointing out imaginary benefits equally unsubstantial and impossible to be realized. In a humble private capacity, it would be presumption to prescribe the fittest means to accomplish the end proposed; that, will be the more arduous task of administration: my inferior labours have been confined simply to clear the way, and lay open a rich, long hidden, therefore neglected field for the exercise of superior official talents; and if the public can be in any shape relieved by every united endeavour, in circumstances of present or subsequent exigency, I may not have reason to be very anxious about the reward of that little share of merit which I might claim to myself, in having thus performed a voluntary duty, stimulated as I have been, by the highest private encouragement.

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Accordingly, it was my intention, at the beginning of the season, to have finished the period of my slender services in this country, on delivering in the tract which I have [245] now presented, and meant to leave, as a humble testimony of unfeigned gratitude, and of that best will I shall always bear for the enlarged growing prosperity of the interests of my honourable employers, as far as they may be consistent with the true national welfare. But, considering the great imperfection of the work in question, joined to the impossibility, perhaps, without better talents or further materials, of rendering it more comprehensively clear, in the same manuscript compass of an abstract; and being earnestly desirous to afford every possible elucidation of the subject brought forward, either through any incidental personal knowledge or a full communication of such papers as I may be possessed of, for the purpose of ascertaining sufficient grounds to resolve on, and carry into effect suitable measures for restoring, as well any constitutional rights and privileges of the East India Company, that they may have been unjustly deprived of in the capacity of real or representative sovereign, as those supposed to have been wrongfully taken from zemindarry members of the state, and thus to fulfil the spirit equally with the literal injunctions, of the last regulating act of parliament;—so I have, of my own free accord, thought proper to remain another season in the country, more especially during the usual period of concluding the annual settlement of the revenues of Bengal, that I might have it in my power to answer personally before the honourable board such questions, if any were necessary, as they should be pleased to propose, or in written explanation reply to the possible inquiries of any subordinate officers, instructed to revise, report on, or correct the substance of what I am extremely sensible is a loose performance both in style and matter, but which nevertheless I willingly submit to criticism; professing myself perfectly indifferent, how justly severe it may be, if the result should prove in the least favourable to the national cause by discussion, whether in confirming or refusing, in whole or in part, what I have ventured thus to obtrude on public notice, without any other admissible plea or excuse perhaps besides what I have indicated to have been the dictates of my own mind in acting up to its proper sentiment of rectitude, under the most flattering encouragement indeed I could desire from the honourable the governor general, short of an official command.

It is also to answer fully the purpose now expressed that I have thought it requisite, without further delay, to give in the present work, in anticipation of a reply to some queries, which wishing

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previously to have solved, I begged for permission to propose through the honourable the governor general's indulgence on the 3d instant. Whatever the solution may be, it cannot alter materially the substance of what I have written. I shall be glad that the accounts I have named and wished to refer to, may be forthcoming, as they will be found no less important in themselves, than they may be essential, in the verification of some of the principal facts which I have stated; but that they were not officially rendered, or their practical uses explicitly or fully communicated to any British subject in the civil service of the Company, any time before the 12th April 1784, I must beg leave implicitly to believe, with the most entire certain conviction of concluding right; being firmly of opinion, if otherwise, that the importance and utility of such papers would have been suggested, made manifest, and brought into general current use, long ere now. That the native officers were always in possession of these and every other account necessary to ascertain or realize to the public exchequer, all the established rightful dues of the sovereign, I cannot entertain the least doubt of. That they have carefully suppressed the most consequential of these, I am equally convinced of; first, from positive direct evidence, in the scantiness, imperfection, or confused order of such as have been for the most part published; secondly, the constant uniform affirmation, (in opposition to every inquiry set on foot to obtain full authentic vouchers for ascertaining the preceding mussulman system of finances, exhibiting an accurate detail of the amount collected), that they were all or in great part, carried off or lost in the troubles of Cossim Aly; and lastly, the intricacy or difficulty which a system of revenue, perhaps the easiest and the simplest in the world, hath ever appeared to ourselves to have been involved in, and often so represented, through the insufficiency of native information, or a still more criminal conduct in wilful misrepresentation to mislead, embarrass, and prevent by obscure complex accounts, the effectual endeavours of an upright British agency; threatening at once, detection of the deceit at first imposed, with future discontinuance of every intermediate fraudulent emolument.

Nevertheless it is possible now, if an idea were entertained of the existence of the papers in question, or of copies being forthcoming through any foreign channel, that the persons officially entrusted under the preceding government with, and still in possession of, the originals, might attempt by anticipation, to shift the charge of neglect of duty from themselves to others, in not mentioning or delivering them before; urging perhaps in their own defence, that they had never been called upon to do

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so; as if it were possible for strangers necessarily to the mysterious, technical, multifarious description of all the component parts of an account of Indian territorial revenue, though really simplified under such sub-divided form, not complex in the construction, to name any of them intuitively. But the honourable board will readily see through the insidious artifice, if attempted to be practised, and I hope be pleased to hear what I may have further to say on the subject in my own behalf, as one of the body of the Company's covenanted servants generally implicated, though without any dread, if I stood by myself foremost in the recriminated charge.

I have the honour to be, with the greatest respect,

Honourable Sir, and Sirs,

Your faithful and most obedient humble servant,

Calcutta, *J. G.*
April 27th 1786. [246]

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HISTORICAL AND COMPARATIVE ANALYSIS.

INTRODUCTION.

THE promulgation of the late Act of Parliament, for the better regulation and management of the Affairs of the East India Company, from the 1st of January 1785, hath at length relieved the representatives of government in this country, from that painful embarrassing state of suspense, which might hitherto have frustrated the best designs of reformation, as it may have prevented an earlier adoption of, or return to that system of order and political economy now authoritatively enjoined, and so long established in form, throughout that portion of the Mogul dominions under present consideration, until the very instant of the revolution in 1765, introductive of the sway of the actual sovereign. The ultimate views of the Legislature are now become as manifest, as they must in general be considered well directed towards their apparent object, of ensuring great lasting territorial advantages to Britain, on the only solid foundations of a rightful permanent empire; in leaving the free entire enjoyment of ancient customary rights, privileges, civil or religious law, to the great body of native inhabitants, under a stable local administration, framed on principles of reasonable constitutional policy; perhaps the best possible to be devised, for the government of distant possessions subjected necessarily to an oligarchy of foreign rulers, under relative circumstances, singularly delicate in themselves, as well as perfectly new in the political history of the world. And however unmerited in respect to a great majority of the Company's servants are those stern provisions of the new parliamentary code, which may be construed into an indiscriminate imputation, or rather presumption of guilt, in all, for the real or supposed transgression or misconduct, of a few; provisions perhaps the more readily adopted on a review of the detached interests, inconsiderable numbers and covenanted or previously abridged liberties of such of His Majesty's British subjects as may continue to hold executive offices in this country; yet regarding the act as it stands at present, generally with all its salutary and obnoxious clauses, it may truly be considered as the great charter of rights, if not to the whole body of national representatives in Asia, at least to all East India subjects of great Britain, who enjoy the inestimable advantage of living under a delegated sway, thus tempered for the first time in Hindostan, with the mildest influence of practical enlarged distributive justice.

Mr. Grant's Analysis of the Finances of Bengal.

It is true indeed, with respect to a very small but important class of the native inhabitants of this country, forming the necessary responsible agents between the prince and peasantry, for managing the zemindarry or landed interest of the state, that the law as yet seems only declaratory of the humane and generous intention of the legislature to restore, and henceforth firmly to establish in all the plenitude of territorial jurisdiction, or ancient ascertained immunities, on principles of equity according to the constitution of India, such, or any other description of persons who may have been illegally deprived of their official or possessory rights within the period of British administration. But as the injunction to the Company on this head, is unequivocally positive, to investigate and forthwith redress, if founded in truth, the injuries supposed or complained of; so the eventual benevolent purposes of the act, may reasonably and fully be anticipated, from the moment it begins to have effect in the proposed sphere of its operation.

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To assist therefore in an inquiry, not less extensive and difficult in itself as a task to be accomplished, than humanely laudable in its object, becomes not only a duty on all those who may be entrusted with ministerial executive authority, but on every individual member of the same community, whether in a private or public station; who, from his own experience, or that, of others, can throw the smallest possible light on a subject touching so nearly the interest, the dignity, and honour of the British nation. Animated with these sentiments, as well as encouraged by the indulgence and attention shown to a disquisition recently exhibited on the topic of Indian finance in general, applied on that occasion, particularly to the northern circars, I now again venture to obtrude the result of my observations on the same interesting subject at large, applied here more especially with fuller intelligence, in asertaining the nature, mode of management, former and actual amount of the established revenue of the Soubah of Bengal, collected in behalf and with the positive sanction of government.

But the most powerful motives were necessary, as a counterpoise to the slender hope, or satisfaction of impressing conviction of the truth of my own opinions, on the minds of others, however material, justly stated, or ascertainable might be the facts on which such opinions were founded; and the dread of incurring the imputation of ignorant misrepresentation, would otherwise, though encouraged with all the presumption of conscious rectitude of design, shrink at the task of opposing the present popular belief, which hath, through the charms of eloquence, in displaying a familiar theory partially just, though locally misapplied gained gradual ascendency in the course of the last ten years, over the authoritative informations of the secret committee of parliament in 1773, founded on the oral or written testimony of some of the ablest, most upright and experienced individuals employed in the highest offices of the financial department in this country; and who deriving their speculative knowledge of the [247], constitutional forms of local administration from a view of the real practice of the preceding Mussulman government, from which they immediately obtained a transfer of dominion, may reasonably be supposed to have been the best instructed on that important subject of inquiry. Under such circumstances therefore, if the presumed experience of the whole twenty years now elapsed since the acquisition of the dewanny, the voluminous records of the Company, together with the deliberate evidence of many respectable persons, delivered as matter of simple opinion, unsupported by established facts, were universally against me; yet I should aver confidently, as I will maintain, that the actual system of revenue in Bengal was from the beginning taken up on mistaken grounds, fundamentally wrong in itself, and highly dangerous to be continued; yet still as easily to be corrected, as its principle may be proved to be false, with common intelligence joined to an inclination of investigating dispassionately the truth. It is a baseless fabric reared in the ignorance, corruption and chicanery of the natives, intended to conceal from superficial popular view, or perhaps, ultimately to destroy, the symmetry, convenience and simplicity of the original structure, which it has been made artlessly to cover from outward sight, and through delusive information of the first sole keepers of the golden key of interior admission, imposed on the unsuspecting honesty of foreign rulers, as the solid genuine edifice of Indian finance. Such as represented, it was presumed in every respect to be, and being deemed too stupendous or expensive an undertaking to be wholly pulled down and reconstructed, was though only proper to be repaired and adjusted to modern European ideas of perfection. Invention was racked to hide or correct apparent deformity; and under such skilful hands, no wonder if the motley, shapeless mass should now be considered, as a work highly finished. It is only to be lamented, that those who have thus shown themselves actuated by the best inclinations, or capable of the greatest execution were necessarily precluded from taking an interior view, and making the discovery that the immediate object of their labours was merely an outwork, a heap

of rubbish rudely formed, with design to screen the true substantial work within, from simple passengers, or embarrass and prevent the approach, of more curious observers.

To drop the style of comparison, though sanctioned by the title of our performance, it is impossible but the fallacy of the system, and accounts of revenue which were obtruded by the designing natives on the Company's administration in Bengal at the acquisition of the dewanny, and since, almost universally acquiesced in, or adopted, must sooner or late be manifested and generally acknowledged; because it is the nature of truth ultimately to force itself on the minds of all who are interested in the discovery. Such however is the stubbornness of long established belief, that the progress to conviction of error, may be so slow as to render entirely vain the hope of any individual's effecting the change; but what cannot be completed by one person, should not therefore be wholly laid aside when the design is laudable and the execution thought necessary. A rude or imperfect essay received favourably, may stimulate others better qualified, to take up and prosecute the task until its final accomplishment; and the merit of the undertaking, thankless privately, though perhaps not the less useful to the public, will be in proportion to the number and difficulty of the obstacles to be surmounted.

Among the most powerful of these, are to be reckoned the original forms pretended to be deduced from ancient practice, and as such imposed upon the inexperienced sovereign agency, by some of the best established characters for ability and integrity of the native inhabitants of this country, who for seven successive years were vested in the sole virtually uncontrouled administration of the dewanny rents, from the time they were first acquired by the Company. It would be a task, if not difficult, at least invidious, to prove designed deception on the part of the superior Hindostany officers thus employed by delegation, in the early management of the revenues: not so much from the dread of wounding the sensibility of a Mussulman or Hindoo, really, by such a charge, but the supposed injury it would be in the estimation of others of a sympathetic feeling, or unacquainted with national character, to bring an accusation against them of delinquency, as understood in Europe, unsupported, perhaps, by the formalities required there of legal evidence; as well as the consequences to be apprehended by themselves, when thus stigmatized in the eyes of their rulers, the dispensers of favour, or, in being obliged to refund former unrightful acquisitions, sacrifice those of present enjoyment, and forego the expectancy of future additional defalcations. It may be sufficient for all the useful public purposes simply to prove, that through the medium of natives, hitherto almost exclusively employed in real effective operations of finance, we have been, by some means or other, unintentionally or with design, grossly deceived in respect to the nature, from and extent of the annual assessment of Bengal; that such intermediate agents themselves, have always been fully, or more perfectly informed on these important subjects, though they withheld their knowledge from European superintendents; and that when they have been regarded, or officially consulted as oracles to determine the most essential rights of government, they have in most cases, stood in the predicament of judge and party against the sovereign ruler; deeply interested perhaps in the event of their own decision; yet placed in every instance beyond the reach of detection, as holding in the same hands, though incompatibly, all the great offices of state, instituted as mutual checks on each other, together with the entire volume of authentic documents, accounts or official forms, so indispensably necessary to controul their conduct with intelligence, while the ruling administration were still unaided by the lights of free extensive self experience.

The more general conclusion of deception, will only be acquiesced in by liberal unbiassed minds, on a review and nice examination of all the facts and

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circumstances relative to the management of the finances of the country, before and since the acquisition of the dewanny, [248] and intended to be here set forth by comparison, as grounds are wanting to pursue the mode of more positive independent reasoning. But the less important collateral deductions in regard to the possibility, joined to the apparent private interest there might be of practising such delusion, must occur at once to the minds of those who recollect, or have been sufficiently informed of the character, situation, power or necessary influence of the first appointed native ministry in behalf of the Company. A mussulman presided; and if there be a scruple of difference in point of what we understand by moral principle among the numerous followers of Mahomed, without any knowledge of the man but from report, I am inclined to throw it, into the scale of his virtues. An outward deference and practical observance of religious forms may be admitted, as a proof at least of his understanding, if not of his piety; though perhaps his abilities will appear most conspicuous, in considering a rapid progress in the career of ambition, which with all genuine Asiatics, must 99 times in a 100 be by the basest degrees of servility, venality, dishonesty, corruption; or, if once against such odds through military talents, is ever necessarily attended with assassination, perfidy, cruelty and oppression. During the two years soubahdarry of Jaffier Ali Khan after the expulsion of Cossim, this man acted as naib of Jehangeer-nagur, then undoubtedly the first and most lucrative post under the nizamut; because the jurisdiction was the largest, the province the richest, and the rents, though valued low on the royal registers, were always rated the highest in the secret separate rent-roll of the provincial delegate. In this short period of financial anarchy, a balance was stated to have been incurred, as he himself will be forward to acknowledge, throughout the whole of Bengal, of more than two krore of rupees; but it would be unreasonable to expect to be informed from the same quarter, how much of this was to be placed to the account of Dacca, notwithstanding the calamities of the civil war, supposed to have occasioned the general deficiency elsewhere, were certainly little felt in this remote district, and could not decently be pleaded to authorize continued arrears, after the restoration of peace; neither would it be altogether fair to require an exact account of the four months anticipated collections of the first year of the dewanny from May to September 1765, stated at about one-third of the annual bundobust, though during these months, the receipts of revenue all over Hindostan are ever comparatively small in proportion to the interval of time, and never could be authorized before the settlement of the jumma-bundy, which did not take place till long after the arrival of our first resident at the Moorshedabad durbar, in July of the same year;—nevertheless the expenditure of part, to answer the private demands, as pretended, of British subjects then high in office, hath been minutely set forth, and now stands on the journals of the House of Commons in 1772, to screen the great defaulter, by anticipated insidious recrimination against those who were probably ensnared into a participation of the illgotten wealth of an hour, to realize to himself the enormous fraudulent acquirements of years. Still however, the selfish view, with the means of concealing such defalcations, were only adequate to the inferior station of provincial deputy; when acting afterwards as naib soubah and dewan, holding virtually the whole united powers of executive government under the self same authority, and exclusive of official knowledge, it is equally impossible to measure the predominancy of private interest, as to define the irresistible influence of an Eastern despot, to ensure the gratification of his will. Some nominal coadjutors, it is true, were intended to controul the inordinate power of the minister, but the feeble restraint of the Roy Royan, his Hindoo colleague, served only to quicken and confirm his arbitrary movements; while the councils of a banker associate, sole interested or experienced in the benefits of money dealings, which were great in proportion to the gross receipts of cash

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from the country to be afterwards misapplied, naturally urged the progress of the same unrightful devious course.

On the other hand, it must be remembered, that the hereditary and consequential post of chief canongoe, the only true effective constitutional check known in the whole system of Mogul government on every temporary delegated trust, hath been unequally divided from the commencement of the present century, between two Indian families of the tribe of Koyt; and as the interested execution of this important office indispensible (however managed under an indolent ignorant mussulman administration, with the continued inheritance of it,) depended more on personal ability and anticipated succession, than doubtful hereditary pretensions; for it has happened generally, agreeable to common Hindoo policy in this and zemindary employments, that the heir of adoption, whether of line, consanguinity or cast, hath been a minor-grandson, nephew or foundling, acting under the experienced tutelage of the father, mother or household bramin, and represented in the sovereign presence by a servile dependant, properly instructed, with the designation of naib or vakeel, to this infant chancellor, register and keeper of the imperial archives of the soubah. At the period now in question, a very intelligent mutseddy, whose name deserves to be rescued from oblivion, held this inferior delegated trust in behalf of the lesser canongoe. The lowness of his degree rendered him the fitter instrument for the minister's purpose; and he was accordingly appointed peshcar to the Khalsa dufter, having obtained the nomination of his former charge for his minor nephew and adopted son, after passing by the experienced father, who in his turn even then, undoubtedly looked forward to the high post of virtual dewan, which he at present occupies in the financial department of the company, in the like manner as he seems now to expect the transmission of it, to his immediate posterity, by the same mode of re-transfer, and convenient filiation in favour of an infant grandson.

To controul so formidable a combination of intriguing natives, or penetrate into the mysteries of their financial conduct, against their will and private interests, through a mass of such obscure materials as were designedly thrown in the way of European investigation to [249] perplex and mislead, required what was impossible,—immediate intuitive knowledge of affairs, only to be learnt by long practical experience: even the genius, ability, disinterestedness of Clive himself, aided by all the vigour, address, and awe of his military character, might have been long baffled in the attempt, in those early days of imperial acquisition of territory. Nor yet could the propriety of his choice of ministerial agents, be called in question; for, perhaps, in Hindostan, a mussulman could not be found characterized by the greater reputed virtues of honour, sagacity, moderation, and equity, locally understood, than Mahomed Reza Khan; a Hindoo more pliable, experienced in the collections, or highly respected by his countrymen, than Rajah Doolubram; nor of the latter nation, a mutseddy endowed with greater cunning or secrecy in his profession; more skilled in the detail of the exchequer dues; the fraudulent emolument of the zemindars and other officers of government; practical arts in composing or decyphering revenue accounts; dividing, sub-dividing, intermixing, annexing, reducing, or entirely concealing portions of rent and territory (thus to enhance the merit with the difficulty of execution in rendering various, complex, and intricate, the simple operations of Indian finance) than Rada Kuntsing, the elder brother of Gungagovind, the father of Praan Kishen.

Nevertheless, it is a melancholy, as I hope it will become a notorious truth, that, from the routine of business, official forms, notions of right or former practice, at first introduced under this original triumvirate, is to be deduced a positive inexcusable defalcation from the unalienable established moderate rental of the country, in the moment of transfer to the company,

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of at least 10 krore of rupees, during the twenty years of administration which has now elapsed since that memorable era of the acquisition of the dewanny, as in the same manner we have shown a loss, to have arisen in rather a shorter period in the northern circars; through the like fatal necessity of trusting implicitly a junto of native agents, deeply interested in concealing the amount of the actual collections, or in misrepresenting the just undeniable rights of sovereignty, with the true nature of zemindarry tenures. To trace all the wily mazes through which so enormous a sum has been dissipated in Bengal by large deductions, smaller additions, and unaccountable remissions of rent, together with the designed confusion in the prescribed order, extent, and denomination of the several districts to be assessed, agreeable to the ancient records of the superior khalsa dufter, would be, if possible, yet a very irksome unnecessary labour; considering that the same detail hath been more recently introduced in the formation of the sudder abstracts of revenue, in specifying the annual settlement of an inconsiderable talook, obscure village, as in stating that of a zemindarry jurisdiction equal to twice the kingdom of Sardinia in Europe; and that nine-tenths of the huge volume of modern bundobusts will not be found to contain the hundredth part of the rental of the country; such minutiæ, though perfectly adapted to the broken diminutive scale, by which a slow, patient, indefatigable Hindoo calculates the most extensive as well as the smallest pecuniary transactions, ill suits the magnitude of our present subject of inquiry; and it might be thought equally absurd to exhibit for annual current use, the vast financial operations of a mighty empire thus partially by undefined unwieldy provinces, and partly by the frittered divisions of an insignificant hamlet, as to attempt giving at one glance a general comprehensive view of a boundless object through the focus of a microscope. Besides, it may be very reasonably supposed, that the plausible story of Cossim Ali's having destroyed or carried away with him, on his expulsion, all the material archives of the exchequer, may yet have some slight foundation in truth, though for the most part invented to be constantly urged by the native officers of the revenue, to prevent retrospection, or the possibility of tracing their own embezzelement progressively to the original source of the evil, where every true practical reform must also take its rise; and that really a few consequential papers, perhaps, relative to the history of his own administration, general principles of taxation, or the tuckseem hustabood accounts of those provinces, where so expediently he brought into the public treasury the keffyet, or private benefits of aumildars, may be wanting; in which case, a narrow scope is left to cavil, though none to vindicate, the prodigious defalcation of succeeding agency.

As to the obstacles which occur in overturning a fallacious system that has been so long adopted and powerfully promulgated by very able and respectable individuals of our own nation, who have held the highest executive offices in this country, I shall in this place only observe, that these difficulties will be in great part removed, if the imposition can be proved to have originated with the first native administration appointed on behalf of the company, and that the grand errors in the principles of their theory, could only be detected after many years of practical experience, an inquisitive research, or accidental insight into the mysterious written forms of revenue proceedings; yet still an arduous task will remain, perhaps surpassing our slender unaided ability, though necessary to be attempted to turn the bias, which must have been given to the prejudices of the public by a recent literary performance, entitled, "Original Minutes "of the Governor General and Council 1776, with a plan for the settlement of the revenues of Bengal," &c.; a work replete with local information, and the soundest political doctrines, when applied to the finances or the state of civil society in Europe; though entirely foreign to the circumstances of this country, in many fundamental points. The consideration of some of these, will naturally arise in the prosecution of our present subject; but it may not be improper

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here to premise a few of the most essential, and in which we are sorry to differ so widely from the author of the tract in question, respecting the application of adduced facts and opinions, to the actual situation of persons and things in India.

First, the grand material difference between us, is on the nature of landed property. It is positively affirmed on the one side, pages 163, 4, "that the lands "of these provinces are not the [250] property of the East India Company as "sovereign representative, but of the zemindars and other classes of the natives, "who owe nothing to government but a fixed portion of the net produce," indifferently described in other parts of the work under the denomination of a quit rent tribute, or land tax. This is declared to be "the main hinge on which the "whole argument for the proposed settlement turns;" and the author's deductions will be found to flow regularly from that position. But it must at the same time, in justice be observed, that it is the principle of this doctrine, as thought essential to the public interests, that seems to influence the ready belief of its constant admission into the system of Mogul legislation, rather than any solid proofs of the fact, from what can be deemed incontrovertible evidence, either official, written, or circumstantial; for, agreeable to an established European maxim, involving however a distinct secondary question, it is inferred, that the proprietary uses of the soil, would be incompatible with the actual sovereignty; and that a mind impressed with such a notion might not be open to conviction, though the point of right were otherwise determined by authority. On the other hand, in the political disquisition delivered in to the board in December 1784, relative to the northern circars, and to which I must beg leave frequently to refer, when treating of the subject of Indian finance in general, the very reverse of the foregoing proposition, in its more important as well as its subsidiary affirmations is set forth as incontestible, on substantial specific grounds, admitting of an immediate, final, or determinate issue. The sovereign ruler in all parts of Hindostan, if not through the whole of Asia, unless it be in the Russian dominions, is declared to be the sole virtual proprietor of the soil; not in the European feudal acceptation of the term, agreeable to which it hath lately been attempted to be qualified, implying a fictitious tenure as lord paramount, from whom all lesser holdings are supposed to be derived by every class of subjects, but in right and fact, the real acting landlord entitled to, and receiving from the ryots or husbandmen, a certain portion of the gross yearly returns of the country in money or kind, fixed on a medium in Bengal, at one-fourth of the whole produce, according to a pecuniary estimation made about the year 1582, soon after the establishment of the Mogul government under Akbar, and continued thence, without any deviation in the principle, down to the present time, though it is much to be feared the iniquitous practices of Indian landholders may have clandestinely exceeded that original equitable standard. It is further advanced as incontrovertible, that the zemindars or other classes of natives, hitherto considered the rightful proprietors of the lands, are actually no more than annual contracting farmers or receivers of the public rents, with stated allowances in the nature of a commission on the receipts, and a small estate or portion of their territorial jurisdictions set apart for constant family subsistence, whether in or out of office, but never exceeding in the whole, by an universal prescriptive law of the empire, 10 per cent. on the Mofussil collections: and that to alter or otherwise define these fundamental, implicitly accuisced-in, rules of financial jurisprudence in India, ascertaining the nature of civil tenures, the established mode of levying, and actual amount of the rental or yearly assessment of the land, would be no less impolitic, useless, and dangerous, in respect to probable future consequences, than unconstitutional, unnecessary, and a wanton sacrifice of the dearest, most essential interests of government, in the present moment.

The speculative opinion involved in this proposition, will be subject to

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cavil, and can only be determined by reference to past experience, still to be unfolded to the world, and perhaps, after all, inapplicable partly to actual circumstances; but as to the mere matter of fact, here we must join issue. A question of the highest rights of sovereignty, of subjects, or in property is depending; and though we do not take our departure from the same point, it is but fair that we should start as nearly as possible on equal terms in the same instant, or in plainer words, that the burthen of proof should not rest entirely on one side, while bare assertions may have been admitted, on the other, without previous investigation. Our different principles being then explicitly laid down or avowed, and the arguments in support of both, with respective proofs or illustrations, being free for public examination and discussion, while the important object is one and the same, a candid ultimate decision may be the immediate result of an authoritative enquiry on the spot; to which I can anticipate the ready acquiescence of the author of the plan, even with the more assurance, that he seems to refuse in advance his assent to the practical inferences of secondary consideration, to be drawn from what, in his own understanding, would be an unfavourable determination, on the simpler points of fact. The parties eventually and most interested on this occasion, compose the three principal orders of men in every subordinate state; the representative ruler, the landholders technically or locally understood, and the whole body of husbandmen. To define the rights and privileges of the zemindars, &c., of India, forming the only intermediate class of territorial subjects existing between the prince and peasantry, would be in truth, to distinguish also those of the two latter descriptions of persons, by making the common boundaries of all, in the chain of mutual dependence, and where alone they are capable of limitation; the higher extremes of despotism and the lowest of slavery, being ever alike indefinite. Something like this, however, has been attempted in the Political Survey of the Circars before referred to, and may again be loosely taken up in the present disquisition; but as we are persuaded, that so great and powerful a body of people, such as the more eminent landholders of Bengal, particularly those styled rajahs, who have been compared in dignity to the feudatory princes of the German empire in Europe, can never want special, able, more agreeable advocates to plead their cause, particularly while they are suffered to administer, with uncontrouled authority, the unascertained revenues of their ample jurisdictions; so in this essay, we mean rather to apply our reasoning to explain the immunities and relative situation of both the other corporate members of the community. [251]

A second difference of opinion arises on consideration of the burthen of the actual territorial assessment, on a comparison of the original toomar jumma of Toory Mull, with the more modern bundobust of the present century. In support of the positions laid down in "the plan of settlement, &c., p. 167," a rent-roll of the provinces, fixed in the reign of Akbar, and that of the year 1728, have been exhibited. The latter, is affirmed to be 7 lacks lower than the former; and it is added "if there be any proofs to invalidate the evidence of "these documents, it ought to be produced." On this point, admitting the authenticity of the two accounts separately, we must deny the conclusion drawn from them comparatively, as seems to be authorized by the first glance of their contents; for the particulars of the first rental, extend to all the lands of Orissa, which were then annexed to Bengal; whereas the tuckseem of the second, include only a small portion of the lesser soubah, forming the chucklahs of Hejellee and Balasore; determining thereby the settlement of Sujah Khan, in 1728, to be 31 lacks more, instead of 7 less, than that of the Mogul emperor, concluded nearly 150 years earlier. Another important inference, respecting the relative worth of money at the same or later periods, intimately connected with the question of comparative assessments, is in like manner, to be controverted on principles of reasoning apparently the most solid, but which depending on a

variety of combined facts and speculative deductions, too complex perhaps to be brought forward in one view with mathematical precision, will not preclude the possibility of cavilling.

With great ingenuity it is stated, p. 197, that a settled increase in the price of the necessaries of life, and proportional decrease in the value of specie, may in like manner be occasioned by a rack rental, which forces the husbandman to enhance his demand for the produce of the land, as well as by any extraordinary influx of gold and silver. Hence it is strongly implied, or rather the conclusion is inevitable, that these effects, as then applicable to Bengal, must be attributed to the former cause, and that accordingly the rental of the period in question, about the year 1776, might be considered as overrated, and should be reduced. To refute this opinion, will be more especially the object of the present disquisition; but it may not be improper in this place to remark, that the subject hath already been in great part anticipated, in our political survey of the northern circars, and that here it only seems necessary to bring to remembrance the principal facts or observations which constituted the ground work of our former general reasoning on the same topic. 1st. We insisted, and do still maintain, that by the discovery of the mines of America, and a passage round the Cape of Good Hope, the relative value of the precious metals has diminished at least one-half, all over the commercial world, in consequence of the quantity of coin in circulation having surely doubled, in the course of the two last centuries. 2dly. That from the rise of the Marhattah state on the Malabar coast, the signs of wealth, particularly in Bengal, must have greatly increased, through the decline of trade and manufactures in the former country, and their transposition with new vigour to the latter, at the era of the same important revolution; and 3dly. That as the rights of sovereignty were originally established at one-fourth of the gross produce of the land shared with the ryots; did from the beginning; do actually; and must ever, from necessity or policy, continue to be rated formally at the same equitable standard, it appears highly expedient for government to realize its pretensions virtually to such proportion; that nevertheless the actual public receipts fall greatly short of it, supposing only a twofold increase in the quantum of money, and allowing for the farther extension of territory under the same general description of country, since the first assessment of Akbar; but in those districts where the deficiency is the most glaring, the burthen on the peasantry is usually the heaviest, and perhaps surpassing the prescribed rule, though by the collusive practices of zemindars with other native officers of the revenue, the surplus of collected rents is commuted for private douceurs, or otherwise under the heads of remissions, serinjamy, or sebundy expenses fraudulently withheld from the public treasury.

sic. orig.

In respect to the materials from which I have been enabled to complete the present work, I have only to observe, that they have been wholly collected since my last return to the presidency from Hydrabad, during a longer interval of freedom from any permanent public avocations, however necessary, to succeed in the objects of my pursuit than either suited inclination or private interest; but at an expense so trifling, and with such little trouble, comparatively with the large sums or tedious multiplied labours hitherto ineffectually employed for the same ends, that if I were to make an extraordinary charge for the whole, in addition to my ordinary personal disbursements, I should beg leave to decline it, in the apprehension of lessenning in the public estimation the importance of the knowledge intended to be communicated by means, which may now appear at once so simple in themselves, easy and practicable to be used. Nevertheless, the papers referred to, chiefly contained in about 20 volumes of Persian ferds, or account of revenue, prior to the æra of the dewanny, though entirely procured, through the influence of a light and private purse, will assuredly stand the test of inquiry, as copies of originals still existing privately in the hands of former

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or actual officers of government, and which, though perhaps they may not be found among the public archives of the Khalsa, should certainly have been deposited there, as they ought now to be considered the most, perhaps the only, essential documents for current use, and worthy of being preserved in the superior dufter. At the same time, the portion of individual merit that can be annexed to the discovery of such papers, in any situation, would be extremely small in mine, otherwise unemployed, while yet covenanted in the service of the company; relaxation in the search of them, or future suppression when obtained, must have been thought reprehensible. In this country, every branch of professional knowledge to be acquired from the natives, is wrapt up in mysterious process, or a technical jargon of obscure, but not [252] always of unmeaning words, and only to be learned through the influence of cast, of public station, or of money. Wanting the two former requisites, I of course availed myself of the latter, having previously, by ordinary diligence and some fortuitous circumstances, procured the first necessary key to information, enabling me to call for what was wanted, and without which, one might long seek in vain, through the passive indifference of a Hindoo. Furnished with such means, and supported by a decent character for understanding and moderation, just sufficient to inspire a confidence, that no personal bad design stimulates enquiry; the success of any individual must ever be more certain than the effect of torture and imprisonment, to attain the same object under the obstinate secrecy that would be opposed to apparent or presumed ignorance.

To proceed with the greatest perspicuity in our present undertaking, it might be proper to begin with a general geographical description of the country now under consideration, and ascertain or define its various divisions of territory, whether natural, civil, or political, as far as these are necessarily connected with a correct and perfect knowledge of the revenues: but the superficial contents of Bengal in the whole and in its parts, as liable to the Mogul system of finance, have undergone so many changes at different periods, or may be arranged by sub-divisions under such a variety of denominations, useful to be explained and kept in remembrance, that we must here beg leave to refer to Major Rennell's atlas for a view of the soubah at large, in its actual and greatest extent, being 91,142 square British miles, exclusive of Midnapore in Orissa, and comprising all the more contracted dimensions of this portion of the empire of Hindostan under the same name, in former times; as in like manner, we wish to avail ourselves of the aid of that valuable work, to calculate the importance of a great natural territorial division into two parts, nearly equal, on either side of the Ganges, which intersects the whole country in a south-easterly direction, or to trace the narrow boundary of included provinces; which, though not altogether laid down with such strict uniformity of plan, and precision in the execution, as to answer all the necessary purposes of political arithmetic, will nevertheless be extremely useful to be attended to. But the more essential authoritative distributions of territory, regulating the order and amount of the old-established or recent proportional assessments, or collected by the immediate officers of the khalsa, can only be fully comprehended through the detailed accounts of all financial departments taken together, and are so various in their designation or uses, and have been subject to so many periodical reforms, that the utmost we can resolve to exhibit within the compass of the present work, will be merely an abstract sketch, of which we shall here content ourselves with indicating simply the general heads.

1st. The permanent imperial divisions into circars, with the subdivisions into pergunnahs, are indispensably necessary at all times to be accurately known, as being the basis of every other distribution of land or annexed rent, and the only true effectual boundary checks on every description of local agency. The numerary of these originally fixed by Toorel Mull, in the reign of Akbar, about the year 1582, particularly specified in the Ayeen Akberry,

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was nineteen of the larger portions of country, corresponding to our idea of counties, and 682 of the lesser included mahals, or districts, rated nearly for one krore and 7 lacks of rupees. At the close of Shah Jehan's reign in 1658, as appears from a variety of concurring testimonies, the number of the former had been increased, though not with proportioned dimensions, to 34, by annexations of the maritime border of Orissa from Hejelee to Balasore, and new conquests on the side of Asham, &c., and the latter by these additions, or 19 subdivisions of the ancient pergunnahs, were stated at 1,350, yielding then about one krore and thirty-one lacks. During the administration of Jaffier Khan and reign of Mahomed Shah in 1722, although the same circar divisions were necessarily kept in the khalsa records to adjust the annual accounts transmitted to Delhi; yet being thought at this time, too small or expensive, as forming the separate jurisdictions of so many aumildars of mussulman superintendants, were thenceforth compounded into 13 chucklahs or more extensive foujedarry governments, while the numerary of lesser districts, was increased to 1,660, with an established rental in future, of one krore and nearly forty-three lacks of rupees. This was the ultimate and most important reform, in the royal financial distribution of territory in Bengal. It is the very groundwork and substance of what is now termed the Ausil Toomar Jumma of the whole country, hitherto so universally and egregiously mistaken for the famous original rent-roll, established by Toorel Mull. An abstract of it, as arranged in chucklahs, has been exhibited in the Plan of settlement, &c., before referred to, though it is greatly to be regretted that the particulars were not at the same time, communicated to the writer, as they would in all probability, have prevented the mistake already noticed in that publication, with some others of no less importance when sanctioned under the same respectable authority.

The two-fold distribution of lands in jagheer and khalsa, was subordinate to, or entirely regulated by, the foregoing divisions. Under the first denomination, near two-fifths of the anciently assessed territory by Akbar, had been assigned on temporary tenures for the support of the provincial civil and military establishments. In the reign of Shah Jehan the amount of revenue thus alienated continued the same, while the proportion to the improved total rental of the country then, was only about one-third. But in the government of Jaffier Khan, these jagheer appropriations were reduced in extent and value, to a fourth of the reformed toomar jumma of this period. On the other hand, the remaining or khalsa portion of the soubah, which was all that ever entered into the annual bundobusts or formal customary settlements of revenue, until the era of the company's administration, was divided into an indefinite number of *eahtimams*, or zemindarry jurisdictions, greater or less in proportion to the influence or ability of the landholders; among which those of Rajeshy, Burdwan, Dinagipour, [253] Nuddeah, Beerbhoom, and Calcutta, are the most considerable, as possessing together, about one-half of this division of the lands, when rated by the ultimate established rent-roll.

2d.—A very important distribution of the large and smaller districts of Bengal, either into chucklahs, circars, or pergunnahs, jagheer, khalsa, or zemindarry territory, can only be distinguished by the abwabs or proportional assessments of rent begun to be levied by the provincial delegates from the commencement of the present century, in addition to the assul toomar of the Mogul emperors. These new imposts, were in fact only a moderate computation for ancient military services, or a necessary increase to answer the greater expenses of government, in consequence of the diminution in the value of specie, from its recent extraordinary influx; and by such means to keep up, with all expedient exactness, to the standard of the original estimate, the allotments to the sovereigns, or tenantry respectively, of the yearly produce of the soil. But their denominations, application and uses, were various; some, being general throughout the provinces, others, confined to particular districts;

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and all appropriated indiscriminately to defray the public exigencies of the state, or the private disbursements of individuals vested with authority.

They were always raised, however, without the imperial sanction, formally, and the accounts continued to be kept separately in behalf of the nazim, even after all dependance of the crown of Delhi had been thrown off by Aliverdi Khan, until the period of the last revolution; at the same time, that the total amount regularly accumulated, in proportion to the decline of the empire, or its inability to compel the soubahdar to pay into the royal treasury, the full provincial receipts. It is further to be remarked, that under the description of abwabs is comprized the articles of keffyet profit, or resumed defalcations in some of the frontier and hitherto imperfectly rated districts, entirely subjected to the military governments of foujedarrs, who in their several jurisdictions had followed the example of their immediate superior, in levying proportional or arbitrary assessments from the landholders; and in like manner as the nabob withheld from the Mogul the sum of his additional collections, so these inferior delegates kept to themselves, by connivance or force, the amount of their own particular exactions. Under the same general head also, must be classed the towseer, or increase in the nazim's and some lesser jagheers, which had not been liable to any other ascertained extraordinary imposts, from the earliest period of appropriation, to the time of Cossim Ali.

3d.—The division of Bengal into ceded and dewanny lands, nearly in the proportion of one to nine, from the year 1765, is highly important to be distinguished; as serving to evince the effect of different modes of interior administration on the country, more especially the superiority of the Company's, when immediate and locally conducted under the supervisorship of their proper covenanted servants. It was at this era, to answer the fraudulent selfish purposes of the native ministry then appointed, that the ancient forms of keeping the revenue accounts regularly in separate dufters, with a certain precise knowledge of the value of the lands or capacity of the farmers, were first laid aside; that the prescriptive rule of raising the public supplies by proportional assessments, in addition to the long-established rental, was at once overturned; that a fallacious system of finance, in regard to the nature and legal sources, mode of management, and actual amount of the collections, was fabricated and imposed on the inexperienced sovereign agency, as conformable to the genuine institutions of the preceding government, from which the transfer of territorial right had been obtained; and that under the delusive idea of simplification, by consolidating the ancient toomar jumma with the various permanent abwabs, in yearly zemindarry settlements, founded on no standard of fixed exaction as formerly, so much designed confusion, intricacy, and imperfection, have been introduced to cover an immediate, barefaced, unaccountable defalcation of near 60 lacks of rupees per annum, from authorized, necessary, and equitable dues of the public exchequer; exclusive of the improvements of rent, which might have been since expected, if the truth had been earlier known.

These three heads of local divisions, have also a reference to so many distinct periods of time, according to which we mean to arrange chronologically the following work. The first period, commencing A. D. 1582, in the reign of Akbar, and brought down to the year 1722, during that of Mahomed Shah, including an interval of 140 years, will comprehend a short historical and comparative Analysis of the assil Toomar jumma, or original rent-roll of the lands of Bengal, from its first establishment by Toorel Mull, to its ultimate reform and improvement under the soubahdarry of Jaffier Khan. The second period will comprize, in like manner, a concise account of the origin, progress, and annual produce of the several abwabs or proportional assessments on the first established ground-rent, continued to be levied by the sole authority of the provincial delegates in their own behalf, though virtually for the public service,

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from the commencement of Jaffier Khan's government, and the reign of Furrockseer in 1713, to the expulsion of Cossim Ali Khan in 1763. The third and last period will contain a similar detail of the territorial revenues of the same country entire, under the Company's administration, from the cession of the Dewanny in 1765, when the assul Toomar and abwabs were consolidated, but fraudulently diminished to the years 1781-4, when the last reform took place in the mode of interior management, under the superintendence of one subordinate Committee, stationed at the presidency. [254]

FIRST PERIOD

Of the ASSUL TOOMAR JUMMA PADSHAHY.

PRACTICAL FINANCE, considered in its greatest scope, seems regularly distributed under three distinct heads, *viz.*, Nature and sources of revenue;—mode of management;—and actual amount of yearly collections. The two former, in Hindostan, apply generally to the whole country; and we have already discussed the subject of these at large, in our Political Survey of the Northern Circars; the latter alone is variable, and requires a separate treatise for the different soubahs or large governments of the Mogul empire; accordingly in respect to the first, it hath been set forth in that work, by a short analysis of the original settlement, concluded through the agency of Toorel Mull, A. D. 1582, in the reign of Akbar; an historical detail, brought forward or in reference, to prove the adoption of the like rule universally since that period and the uniform practice actually, of all the modern states of India, in raising the public supplies on the same permanent principles or sovereign authority, that every species of assessment levied on the inhabitants of this part of Asia, is usually classed under the technical terms of mahal or territorial rent, and sayer or variable imposts; that the latter distinctive appellation, though comprehending almost the whole system of taxation in Europe, and extending to a great number of articles unknown there, yet no one local division of the empire ever did, or at this day, doth amount to one-tenth of the whole rated annual revenue of the same district; that therefore, it is the former or landed income, that constitutes the grand effective financial resource of Asiatic government, as established on political institutes, peculiar perhaps to this quarter of the world, but according to which, all intermediate proprietory interests, as elsewhere understood, were absolutely excluded, and the sovereign vested, through despotic law or usage, in the unalienable, indefensible, necessary right of sharing with the peasantry the gross produce of the soil, in certain determinate proportions, fixed in Hindostan at one-fourth for the prince, by pecuniary estimation, to be collected through the native Hindoo agency of zemindars, or farming landholders, at an expense never exceeding 10 per cent. in nancar (or their official landed estate) and russoom, or pecuniary commission to be deducted from this portion of the entire yearly territorial rental; that, nevertheless, both these revolving funds of the public wealth derived from the mhal and sair united, even in all their hitherto unascertained magnitude, fall infinitely short of the state exactions in other countries for the same political purposes, by reason of the local circumstances of a luxurious soil, torrid climate, few wants of the native Hindoos, with their indolence or fictitious simplicity from habits of life, influenced by the most powerful physical and moral causes.

But in Bengal, it will be proper, after the year 1780, to distinguish from the head of variable imposts, under which it was before comprized, a large improved branch of the revenue accruing from the sale of salt manufactured in the country, hitherto of little consideration to the state, through the ignorance, impolicy, or depravity of the native government, though now become of the

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utmost financial importance to the actual sovereign, as forming an object of near half a million sterling yearly profit, capable on any extraordinary emergency, of being doubled with the greatest facility, yet certainly of being realized even when other resources might fail; and at the same time, of imposing a burthen the lightest or most equal on the people, that perhaps ingenuity could devise, with the same desirable expedient effect. This useful necessary mean of public supply hath however, of late years, though doubtless on mistaken ground, fallen under the common appellation and usual opprobrium annexed to the idea of monopoly; and a celebrated orator of our own nation has condemned it, in the most unqualified terms, as administered by the servants of the company in India while he bestows by implication, the highest eulogium on a similar impost under the denomination of gabelle, infinitely more oppressive to a rival kingdom in Europe, in a strain of general panegyrick on one of its best and ablest financiers, on occasion of the famous literary performance, entired, "Compte rendu au Roi:" in which perhaps the facts, political maxims and reasoning on this very article of the revenue, may be considered most worthy the notice or adoption of other estates similarly circumstanced. In truth then, the difference in principle between the Bengal and French systems is merely nominal, or rather the prejudice raised against the former, should be attributed to the odious meaning of the word made use of to express it, and not to any comparative defect in the institution itself. We shall therefore beg leave, when this subject comes to be discussed in the due process of our work, to consider it under the more ancient vernacular terms of seroosh nemuch, which though of more simple signification, and less liquid in pronunciation than the technical one of gabelle, could not fail, through the same gilding power of eloquence, if they were at command, become equally palatable, at least to popular sense.

In like manner, what hath already been said in our Political Survey of the Northern Circars, on the second general head of finance, describing the mode of management, is equally applicable to the country under present consideration. The same writs, forms and process, are practically observed or enforced through similar agents, with very little variation in language, but scarcely any, in the purport of the terms used; and the routine by annual settlements, is also here, the essential distinguishing feature of the method pursued in levying the public rents; there is, however, a material difference both in the period of renewing these agreements, as well as in the numerary of the local revenue year. For in Bengal, where the khereef or grand harvest is rice, being the natural produce of low lands abundantly watered [255] by tropical rains in the summer solstice, the fusly computation of time hath been made to commence with this season, adjusted to the beginning of the civil year of the Hindoos, on the 11th day of Bysack, answering to the 11th day of our April; and two months afterwards are allowed to elapse for the convenience of the zemindars and other officers of government to close their accounts, to liquidate any outstanding balances, and be prepared to conclude new engagements with the sovereign dewanny representative at the well known customary meeting then held, called Pooneah; whereas, in the neighbouring soubahs of Orissa and Behar, where the soil is high and the climate less moist, therefore productive of the drier grains, with exception of a few adjacent districts of the former province, now annexed to Bengal, the Velaity or Aumily (being other names for the financial year) commenceth at the autumnal equinox, with the seed time of the rubbi or spring harvest, which in Arabia, from whence these words expressive of the seasons are derived, forms an equal division of an annual revolution. On the other hand, with respect to the accumulated number of years, as it has been remarked that the Fussillee is only a continuation, by solar calculation of the Hejrah or lunar epoch, from the beginning of Akbar's reign in Hindostan, or succeeding Mogul conquests in the Decan, so we shall find this revenue computation of time, reckoned from the first-mentioned period,

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(being the 962 of the Mahomedan æra) to correspond with any subsequent year of Bengal, or (by the addition of an unit) with that introduced in the adjoining soubahs, on account of the later commencement of the rubbi season, and, at the same time, of its near approach to the beginning of the year 963 of the Hegira, from which the aumily year in these provinces, is to be deduced. In exception to this general rule, it is to be observed, that in the districts of Chittagong, anciently dependent on the state of Arakan, though the construction and monthly terms of the year used there, answer in every respect to the formation of the Bengalah, yet the numerary of the former, is 45 less, and therefore, if it be not an anachronism in the calculation, must be founded not on any period of the Mahomedan, but on some other religious or civil epoch peculiar to the country.

It is therefore only the third general head of revenue, or annual amount of local collections, that is henceforth chiefly and more properly to furnish, the subject of our Historical Comparative Analysis :—conformably to which arrangement, we shall now exhibit, as the ground-work of the actual financial system of India, as also of every well directed inquiry into its original principles, and various progressive reformations to the present time.

An Abstract of the AUSIL TOOMAR JUMMA of BENGAL, as settled in behalf of the Mogul Emperor Akbar, about the year 1582, by Rajah Toorel Mull, exclusive of the five circars of Orissa, which were for a short time afterwards annexed, but finally dismembered and formed into a separate soubah, before the close of the same reign, or at the commencement of the succeeding one.

KHALSA LANDS, divided into 19 Circars, composed of 682 pergunnahs, assessed in daums, or in rupees, each of 40 of the former currency, as follows; *viz.*

CIRCARS.

	Rs.
1st.—JENNETABAD, or Gour, the ancient capital of Bengal, on the N. East side of the Ganges, near Mauldah ... 66 perghs....	4,71,174
2d.—POORNEAH, part of the modern province of that name, east of the river Cosah ... ...perghs. 9...	1,60,219
3d.—TAJEPOUR, part of the forementioned province, still farther east ... ...perghs. 29...	1,62,096
4th.—PINJERAH, from the Havellee, or household pergunnah, of which hath been formed the present zemindarry of Dinagepour, on a branch of the Teestah ... ...perghs. 21...	1,45,081
5th.—GOHRAGAUT, extending from the last-mentioned river to the Burrampooter, and south of the then independent Raje of Cooch Behar, which included the greater part of the modern province of Feckhercoondy or Rungpoor ... ...perghs. 84...	2,09,577
6th.—BARBECKHABAD, adjoining to the south of the circar of Jennetabad, being lower down on both sides of the Ganges, as far as the zemindary of Lushkerpour ... ...perghs. 38...	4,36,288
7th.—BAJOOHA, stretching eastward from the foregoing circar, across the Burrampooter to the bounds of Sylhet, and one of its many angles, to the south as far as the city of Dacca, which was included ... ... perghs. 32...	9,87,921
8th.—SYLHET, adjoining to the foregoing beyond the Soormah, which describes nearly its northern limits to the easternmost frontier of Bengal, in lat. 25° N. bordering on Cachar, a tributary state to the dominions of Ava, and only about 300 miles west of the empire of China ... ...perghs. 3...	1,67,040

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	Rs.
9th.—SOONARGONG, chiefly on the eastern side of the Burrampooter, after receiving its name of Megna, with the waters of the Soorma, south of Sylhet, and west of the then unconquered principality of Tipperah ... ...perghs. 52...	2,58,283
10th—FUTTEHABAD, also for the most part east of the Megna, extending south of the last-mentioned circar to the sea coast, and including the islands of Soondeep, Decan, Shabazpoor, &c., formed near the mouth of the united streams of the two great rivers, known generally under the names of the Ganges and Burampooter ... ...perghs. 31...	1,99,239
11th.—CHITTAGONG, since called Islamabad, separated by the river Fenny, from the south-east angle of Futtehabad, and stretching south of Tipperah, along the eastern coast of the Bay of Bengal, was but very imperfectly conquered under Akbar, from the state of Arakan or Mogg, to which it was adjoining and tributary, therefore probably rated only by estimation, not from any certain knowledge of the country ... ...perghs. 7...	2,85,607
TOTAL of 11 Circars lying altogether north and east of the Ganges, except about 1-4th of those of Jennetabad and Barbeckabad, on its western side, comprehending near one-half of Bengal, in its most ancient known state in territory and assessment ... ...perghs. 377...	34,82,529

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	Rs.
12th.—OUDEMBER, Tandah, Rajemehal or Akbernagur, made the capital of Bengal after Gour near the mountains and famous passes of Terria and Sicla Gurrhy, on the frontier of the Soubah of Bahar, and extending along the south-west side of the Ganges, as far down as the pergunnah of Chunacally, which environs the modern city of Moorshedabad ... ...perghs. 52...	6,01,985
13th.—SHEREEFABAD, south of the foregoing circar, and west of the smaller branch of the Ganges, now called the river Houghly, including the town and pergunnah of Burdwan ...perghs. 26...	5,62,218
14th.—SELIMABAD, still further south approaching the sea, and chiefly on the same side of the lesser Ganges ...perghs. 31...	4,40,749
15th.—MADARUN, forming a broken frontier on the west of the two last-mentioned circars, and inclosing them in a semicircle from Beerbhoom to Mundelgaut, near the confluence of the Damoodah and Roopnarrain, with the river Hooghly serving them as a barrier against the incursions of the neighbouring unsubdued rajahs sheltered in the jungles of Pacheat and Bishenpoor, or the low marshy lands of Hejellee, anciently called Batty, as being in a great part subject to the overflowing of the tide ... ...perghs. 16...	2,35,085
TOTAL of the 4 Circars west of the greater and lesser Ganges, therefore subject to the depredation of horse, which might find admittance to the country from that quarter ... ...125 perghs....	18,40,039

	Rs.
16th.—SATGONG, the great ancient emporium of Bengal for foreign commerce, on a dried-up channel of the lesser Ganges, 4 miles N.-W. of the succeeding principal mart of Houghly, extending its districts along both banks of that river, but chiefly on the eastern side from Plassey, in the island of Cossimbuzar, southward to Mundelghaut ... ... perghs. 53 ...	4,18,118

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	Rs.
17th.—MAHMOODABAD, or BOOSNAH, in the upper or northern angle of the Delta, formed by the E. and W. branches of the Ganges adjoining to the preceding circar ...perghs. 88 ...	2,90,256
18th.—KHALEEFETABAD, or JESSORE, further south on the skirts of the Sunderbunds or salt marshy islands, covered with wood on the sea-coast, and formed by alluvion with successive changes of the channels of the Ganges, the openings of which, though still denominated so many distinct rivers, serve rather as beds for the ebb and flow of the tide, than as outlets for any considerable body of fresh water, unless in the time of the periodical rains .. perghs. 35...	1,35,053
19th.—BOKLAH, or ISMAELPOOR, laterally eastward to the foregoing circars, chiefly on the western bank of the Pudda, or great Ganges, and extending to its mouth near the island of Rabnabad, which forms the S.-E. angle of the Bengal Delta, as also the further extremity of the lowlands of Bhatty, commencing on the west from Hejellee. Two years subsequent to the date of this account, fixed for convenience at the beginning of Toorel Mull's financial operations, though not completed before his death in 1589, the whole circar now described was overwhelmed and laid waste by an inundation, and from the succeeding ravages of the Moggs continues to this day in great part depopulated, though undoubtedly the lands are very capable of cultivation, notwithstanding their proximity to the sea, being annually overflowed by the fresh waters of, fertilized by the slimy mould carried down by the river Ganges ...perghs. 4...	1,78,266
TOTAL of the Circars mostly within the Delta ...perghs. 180...	10,21,793

KHALSA lands of Bengal carried forward in the Abstract, including the annahs or fractional parts of each divisional assessment; *viz.*

		perghs.		Rs.
East of the Ganges chiefly ...	11	Circars of 377	rated	34,82,529
West of the same river and its lesser branch of Houghly ...	4	Circars, 125	perghs. Rs. 18,40,037	
In the Delta between both branches and the sea	4	Do. 180	10,21,693	
				28,61,731
TOTAL of Circar	19	305		
		377 above		
Sub-divided into Pergunnahs ...		682		
RATED for Sicca Rupees				63,44,260

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AKTA, or JAGEER LANDS, dispersed throughout the several districts beforementioned, in small dismembered allotments, of which the accounts were always to be kept separate; for, though valued in the sum total of the general rent-roll of the country, never were entered into the bundobust, or annual settlement; the whole being assigned over from the least known frontier or improveable districts, for the personal maintenance, support of the dignity, or to defray the official and havillee or household expenses of the nazim; with the similar establishments of all the other great officers of state, subordinate mussulman, foujedars, munsubdars, enaumdars, &c., &c., including generally the whole civil and military disbursements of the soubahdarry in ordinary, as then fixed ... 43,48,892

Khalsa lands, as above stated 63,44,260

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	Sa Rs.
TOTAL of the Jageer and Khalsa lands of Bengal, which, added to the rental of the five circars of Orissa, Jellasore, Buderuch, Cuttac, Kulling, and Rajemundry, then annexed to, but afterwards dismembered from Bengal, will make up the total of the assessment put down in the Ayeen Akberry, being daums 59,84,59,319, or rupees 1,49,61,482; but separated as they should be, will stand daums 42,77,26,082, or at the exchange of 40	1,06,93,152

This last sum then, being in round numbers, nearly one krore and seven lacks of rupees, it must be kept in remembrance, constituted in full the Ausil Toomar Jumma, or original established revenue of Toorel Mull for the whole soubah, in its then circumscribed state, and agreeable to the universal, invariable equitable, necessary principle of eastern finance, was levied from the ryots, as an equivalent in specie for the rubba, or fourth share of the entire yearly produce of the lands claimed in behalf of the sovereign, by ancient conquered right, as sole despotic proprietory lord of the soil; after deducting the Kharije jumma, or real estates, appropriated under the name of Nancar, for the family subsistence of the krories, zemindars, or collectors of the public rents, and which appears to have been originally settled for the entire list of such officers, throughout Bengal, at 3,26,250 rupees. But it was to serve in detail, as a fixed proportional standard for rating the several sub-divisions of the country, classed under the head of khalsa and jageer, circars, pergunnahs or zemindarries, thus to make all the parts correspond with the ascertained whole; yet it was by no means to preclude the liberality of government, to make up the unavoidable losses of the peasantry, no more than to limit in perpetuity the just demands of the state, in lieu of further improvements over the same extent of ground; or a more perfect knowledge of frontier districts, hitherto only partially explored, or new annexations of neighbouring territory, in addition to the old. On the contrary, there were small sufficient diminutions allowed constantly to be made from the gross rental, as set forth in the tushkees jummabundy, or net settlement, concluded annually with the farming landholders, on account of the damages sustained by extraordinary drought inundation, war, pestilence or famine, calamities always to be reckoned on, in the more intemperate regions of Asia; as in like manner, there were increased exactions for the favourable contingencies before-mentioned, though these became only of public notoriety, or were realized to the royal treasury at distant periods, in proportion to the virtue of the local administration, being for the most part, intermediately appropriated by the ruling delegates from Delhi, as a special private perquisite of office.

Accordingly, when Rajah Mansing, on being appointed the emperor Akbar's lieutenant in Bengal, and director to the young prince Khusero, vested in the government of the newly conquered province of Orissa, towards the close of his grandfather's reign, had considerably increased the revenue of the former soubah, by the conquest of the maritime country of Bhatty, near the mouths of the Ganges, and by levying a tribute from Luchmenarrain, then sovereign of Cooch Behar, it does not appear that the advantages gained, were even formally accounted for to the state. For that they did not really enhance the public income, in those early days of the Mogul dominion is not to be wondered at, when it is considered, that the ordinary established rental of the whole country was then almost entirely absorbed, actually or fraudulently, in jageers, and protecting the sea-coasts from the ravages of the Moggs or Arakaners, aided by the Portuguese, who inhabited the port of Chatgong, and who, in the hope of benefiting through their commerce, had also been allowed to make a settlement at Houghly. Such was the reduced state of the revenue in Jehangeer's time, that an agreement to pay into the exchequer 10 lacks of rupees per annum, in, full of the imperial dues, was a sufficient temptation for bestowing the soubahdarry

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on Fedai Khan, a man whose administration proved him to be, in every other respect, destitute of the requisite qualifications for the office; and in 1638 in the reign of the emperor Shah Jehan, when the Ashamites were emboldened, eventually with the loss of some of their own frontier districts, to take advantage of the internally distracted powerless state of the neighbouring territory of Bengal, and increase the measure of its misfortunes by a hostile descent from their boats, which sailed down the river Burrampooter, there is reason to believe, that not a rupee was paid into the royal treasury at Delhi; though doubtless, notwithstanding the distresses and comparative poverty of the country at that period, the delegates themselves, reaped, an ample harvest from the yearly produce of the lands, or in the general dissipation of the public wealth. It was at this crisits therefore, to restore the rights with the expiring authority of government, that sultan Sujah was appointed viceroy of the soubah; which he held during the remainder of his father's reign, for twenty succeeding years, except an interruption of two, when jealousy occasioned his recal to court, though effectively only to evince the importance of his services, by soom rendering his reinstatement in office highly necessary. In the long period of this prince's administration, he introduced a very essential reform in all [258] the departments of state, but more especialy the financial; of which, proof is to be found in the records of history, as well as in the figured accounts of that time, shewing an enlargement of the king's receipts, far beyond the recovery of former defalcations. If does not appear, however, that there was any deviation from the original principle, in rating the lands, as established by Toorel Mull; yet the number, extent and valuation of the several territorial divisions underwent so great a change, that though the ancient denomination of Toomar Jumma was still retained to express the amount of the new rent-roll, the gross and fractional sums of the latter were largely encreased, and in fact exhibited an entirely different statement of the annual revenue. All the particulars of this second more regular assessment, are now perhaps irrecoverably lost; but the total rental of the country, in its then distribution into circars and pergunnahs, we shall here state under the title of

IMPROVED JUMMA TOOMARY of sultan Sujah, as settled in the year 1658, on the deposition of his father Shah Jehan, and the accession of his brother Alemgeer to the throne of Hindostan;—34 circars sub-divided into pergunnahs, 1350 rated for Sa. Rs. 1,31,15,907.

Khalsa, annexation of new territory, in 15 circars additional to the 19 already enumerated, dismembered from the soubah of Orissa, then divided into 13 circars of which six were included in the ancient one of Jellasir, under the following heads, to be here considered only as so many portions of each division respectively, taken chiefly from the maritime border of this province, in a curve from Mundelgaut to the Bunder of Balasore, apparently for the purpose of subjecting the whole coast, liable to the invasion of the Moggs, to the same royal jurisdiction of the Nowarah, or admiralty of boats stationed always at Dacca.

	Rs.
20th.—GUALPARA, Kissmut, or part of a circar including Temooluck and some other small interior districts ...perghs. 3...	1,14,609
21st.—MALJETEAH, Kissmut, including Hejellee, Jellamootah, Deroodumnah, Mhesadul, with the salt mhals of those districts ... ...perghs. 17...	1,89,432
22d.—MUSCOORY, Kissmuteah, including Balshy, with some districts in the vicinity of Balasore ... ...perghs. 4...	25,285
23d.—JELLASSORE, the ancient havillee of that circar in its former state, together with Beercool, &c. ... ...perghs. 7...	53,901
24th.—RUMNEH, including Soohent, &c. beyond the Soobenreka, &c. ... ...perghs. 3...	23,272

	Sa. Rs.
25th.—BUSTAH, Kissmuteah, including the lands in the neighbourhood of the port of Balasore as far as the southern extremity of the Nilgury hills ... ...perghs. 4...	12,422
TOTAL acquisition of territory to Bengal, on the side of Orissa, and rated in an original jumma kurch account of the latter in 1112 Aumily, or about 1707 A. D. being at least 50 years after dismemberment ... ...perghs. 38...	4,15,921
26th—COOCH BEYHAR, forming chiefly the modern province of Fakhercoondy, or Rungpour, conquered from the ancient Hindoo princes of the country entitled Nairrain, who were driven to that portion of their dominions, which their posterity still enjoy as tributaries to the English, at the foot of the Bootan hills, but with the sovereign right of coining money in their proper name, perghs. 246	3,27,794
27th—BENGALBHOOM, consisting of the two pergunnahs of Baherbund and Bhiterbund, between Rungpour and the Burrampooter ... ...perghs. 2...	1,37,728
28th—DECAN-KOLE, on the Eastern and opposite side of the Burrampooter, including Curry-barry, &c. ...perghs. 3...	27,821
29th—DHEKRY, on the same side of the river as the foregoing towards Goalparah, on the frontiers of Asham, including Key-barry, &c. ... ...perghs. 2...	6,126
30th—KAMROOP, or Ooterkole, adjoining to the north of Circar Bengalbhoom, on the W. and N. side of the Burrampooter, extending to Kentahgaut, on the modern frontiers of Asham, and including great part of the countries now known under the names of Rangamatty, Bisnee, &c. ... ...perghs. 3...	31,451
TOTAL of territorial annexations on the side of Asham, since the first assessment of Bengal, in the reign of Akbar, to that of Sultan Sujah, but here valued according to an account of the same districts, formed at the commencement of the present century ...perghs. 256...	5,30,920
31st—ODEYPORE, including the conquered country of Tipperrah east of Dacca, and formerly dependent on Arakan, under tributary rajahs of the surname of Manick, divided in to 4 pergunnahs, of which Noornagur, Commillah, and Mergal, were the most considerable, unknown to the ignorant natives of the present time, or supposed never to have been annexed to Bengal, until a second time reduced in this century, during the government of Sujah Khan ...perghs. 4...	99,860
32d.—MORAD-KHANEH, mansion of Desire, or Jerad-Khaneh, as frequented by locusts, was probably a portion of the Sunderbunds, the whole of which, it might have [259] been in contemplation to render productive to the state, without considering perhaps the impracticability of bringing into any culture salt marshy lands, for the most part overflowed by the tide, as indicated by the original Hindoo name of Chunderbund,* signifying mounds, or offspring of the	

* The name of Sunderbund, hath also been derived from that of Sundery, with which the territory abounds; and with more learned ingenuity, from two Shanscrit words, *Soonder* beautiful, and *Bun* woods or jungle. But we adhere to our own etimology rather, because the place was probably known and named before its growth of wood; and when in its

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moon; or without adverting to the impolicy of the measure, if it were possible to clear and expose so much of the sea-coast to the depredations of an enemy by cutting down the impenetrable jungles, with which it has ever been so providently guarded by nature. There are only two pergunnahs, viz., Akla for pasturage, and Bunjer, yielding the useful wood called sundery ... ...perghs. 2 8,454

Perghs. 6 1,08,314

To which add the annexed lands on the side of Orissa and Asham, rated together ... ...perghs. 294 9,46,841

Make the Total of Acquired territory ...perghs. 300 10,55,155

33d.—PESHCUSH, or fixed tribute levied from the districts of Bishenpoor, Pacheet, Chunderconah, &c., on the western frontiers of Circar Madarun, being part of the jungly country of Jeharcund, subject to petty zemindars of the Rajepoot tribe, who were probably vassals of the great rajahs of Bahar until the extinction of the latter race in the person of Chentamun, towards the middle of the 16th century, when Shere Khan made himself master of the principal fortress of Rhotas.

The petty chiefs of Bishenpoor pretend to have conquered this district near 1100 years since, and show a genealogical table minutely exact in names and time, tracing their descent, in regular uninterrupted succession, down to the actual representative of the family; in like manner, as the Hindoo sovereigns of Hindostan were wont to do, from the commencement of the Kally Jogue, or the Mahomedan princes, from the æra of the universal deluge. The claim to antiquity, however, set up by these zemindars, may be very well founded; for about the period referred to, there is some reason to believe, that a revolution introductory of the Bramin religion, and the sway of new rulers happened, at least, in that part of Bengal where the native inhabitants were budoistes, or wholly uncivilized, as indeed may be still said of them, being chiefly of the tribe of chuars or robbers, of a swarthy black, like the neighbouring mountaineers on the N. and W. supposed to be the aborigines of the country; and though now for the most part received as converts to the blood-abhorring established system of Hindoo faith, are classed among those who continue to follow the savage custom of offering human sacrifices to their Bowanny, or female deity named Kally. Mr. Holwell and after him, the Abbé Reynal, drew so flattering a picture of the simplicity, pure manners, regular and equitable government which prevailed among the inhabitants of this little canton, until within these few years past, that the latter writer could not but entertain doubts himself, of the existence of a state which seemed to realize the fable of the golden age; as it was a contrast to the situation, and a living political satire on the pretended refinement, of all modern societies. But we presume to say, after a more intimate local knowledge since acquired of the country, that these characteristical traits, applied to Hindostan in general, were by no means the unauthorized sketches of a poetical fancy, no more than of a mind wholly deluded by ideal schemes of human felicity. The natives of India universally, with the fewest

primitive state, the effect of the tides in forming sand banks at the several mouths of the Ganges might have been observed, as is reasonable to suppose, from its being always included under the local description of Bhatty, with all the neighbouring low lands overflowed by the tides; also, because however beautiful these woods might now appear to an ingenious poetical fancy, as they were rarely traversed, being for the most part an impenetrable thicket, or if sometimes partially explored in the pilgrimages of cold and timid Bramins, it must be under a sentiment of terror in meeting beasts of prey, which would suggest a different epithet to beautiful; but above all, because the richest and greatest parts of the Sunderbunds, is still comprized in the ancient zemindarry pergunnah of Chunder deep, or lunar territory.

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possible animal wants, bloodless in their disposition, patient probationary sufferers under the severest despotism, founded with them apparently in nature, or rendered supportable by the religious doctrine of transmigration, are at once the most passively happy, submissive, timid, inoffensive, orderly, and easiest to be controuled, perhaps, of any race of people in the world. If any exceptions to the contrary now occur, they will be found in the small compass of time and place of European administration, through the necessary distraction and weakness of a divided government, which may have unhinged the ruling system of ages, by the tyranny of forcing men in habits of slavery to receive the partial blessings of freedom, though to them the greatest curse, as necessarily degenerating in an ungrateful soil, to the wildest licentiousness and anarchy, or which may have annihilated the very existence of sovereignty with the idea of its unity, in placing the sword in the hands of one, the sinews of war in those of a second, the balance of justice with a third, all claiming formally, separate, independent powers of each other; while the true, effective, absolute sway over the persons and property of the people at large, is committed, against all the principles of humanity, reason, law, policy and justice, to the charge of a small junto of native collectors, mistaken for princes and hereditary proprietors of lands, the most barbarously ignorant and depraved of their species, being as tyrannically opressive to their inferiors, forming the great mass of useful subjects to the state, as they are themselves abject slaves to [260] superior authority, especially when employed in the basest schemes of corruption, or merciless depredation on the private property of individuals, unprotected and incapable of making any hostile resistance. Nor are we to be surprized that the chuars of Bishenpour, under the influence of so mild a religion as the Bramin more than the Marhattah plunderers of the Decan, the least zealous of its sectaries; or the Bedouins of Arabia, who scarcely feel the restraints of any form of divine law, should respect the rules of hospitality among themselves, observe good faith with strangers, who solicit and pay for personal protection in passing through their country, or show the most profound veneration for the despotic chief, by yielding implicit obedience to his civil ordinances: for it is only in respect to the inhabitants of neighbouring states enemies, or as acting from a principle of necessity, to gratify natural wants, always so slender in Hindostan, that such people can truly merit the epithets of savage, or robber, with which they have been, and are still usually distinguished.

	Rs.
In this circar were reckoned ... ... mhals 5 ...	59,146
34th.—DARUBZERB, or Mint, when that of Moorshedabad, about 65 years later, became the principal, successively to Dacca and Rajemhal, yielded, as might very well be supposed, in consequence of the yearly recoinage of the specie in circulation, besides the annual imports of bullion, though in the earlier days of Shah Jehan the profits may not have been quite so much ... ... mhals 2 ...	3,21,322
TOTAL of annexed revenue to the Ausil, Toomar of Toorel Mull from sources entirely new ... ...mhals 307...	14,35,593

Improved JUMMA TOOMARY carried forward in the Abstract.

KHALSA Portion of the territory and revenue of Bengal; *viz.*	Rs.
AUZIL, as stated in Akbar's original rent-roll of the soubah, circars 19, perghs. 682	63,44,260

EZAFA, or increase on a hustabood, or new valuation of ancient and actual revenue, throughout the interior districts only, of the ausil or original lands assessed as above stated; being the improved rental of the same extent of country in a period of 76 years, from the first settlement concluded by Toorel Mull in 1582, to that of Sultan

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Sujah in 1658, on the accession of the Emperor Alemgeer, comprized in minuter pergunnahs, numberd at ... ...perghs. 361... 9,87,162

TOTAL Bengal in its old dimensions yielded... ... 73,31,422

Annexations of new dominion or sources of revenue, either mhal or sayer, in addition to the former, and as set forth in the preceding pages, containing the detailed account of acquired territory, &c., of ...circars 15... ...perghs. 307 rated 14,35,593

TOTAL of the improved rent of the whole Soubah in its extended state, and actually received into the khalsa shereefa or royal treasury, after allowing a small remission for the Teshkhees jummabundy, or net annual settlement, on account of circars 34, perghs. 1350 Sa. Rs. 87,67,015

JAGEER appropriations to defray the whole civil and military expenses of government, continued under their former heads, and dispersed throughout the foregoing districts, though chiefly on the frontiers, amounting, as originally stated, to 43,48,892

TOTAL of the improved rent-roll, khalsa and jageer of Sultan Sujah, in behalf of his father Shah Jehan, to the year 1658, and which henceforth becomes a second or new Ausil Toomar Jumma for the soubah of Bengal, rated then for daums 52, 46,36,280 in the imperial registers, or ...Sa. Rs. 1,31,15,907

At the same time that Bengal was thus assessed for one krore and thirty-one lacks of rupees, including an increase of 24 lacks on the ausil jumma of Toorel Mull, the neighbouring souba of Orissa, after the dismemberment of the districts of Hejellee, &c. as before stated, on the north, of Kulling or Cicacole and Rajamundry on the south, as belonging to the great Decanny province of Hydrabad, was yet rated in the king's books 13 circars of 224 pergunnahs, yielding an established rental of 35,71,025; of which, after deducting jageers, about one half, or, to be more exact, 16,58,816 rupees, entered annually into the account of receipts of the royal exchequer at Delhi. The net income or crown revenue of Bengal, therefore, appears to have been considerably more than such proportion of the gross produce of the lands there; for, of the general assessment of this soubah, near two-thirds, or, as ascertained more precisely after deduction of the usual allowance of muscoorat, or petty Mofussil disbursements, sicca rupees 86,19,247 were yearly realized to the state, clear of all charges of provincial government, whether civil, military, or naval. But, besides the stated sovereign dues, it may be supposed, that, even at this early period, very considerable collections were levied throughout the interior districts, under the authority or in behalf of the nazim and his inferior officers; for, at this time, the extraordinary influx of specie from the American mines began to operate. Commerce felt its invigorating spring; and extended its influence to agriculture and manufactures. Population increased, with the arts of necessity and luxury. A country therefore, dreaded for its noxious climate, or considered as a place [261] of banishment, was now resorted to from the allurements of wealth and ease; even the predatory warfare of the Portugueze, accelerated its growing prosperity; for as the mutual contention for power occasioned the local expenditure of the public revenue, or produced new sources of supply; so, when peace was restored trade flourished with fresh vigour, from the united effect of enlarged internal circulation, and the quickened emulation of many additional rival competitors, from the same objects of private gain. It would be impossible, however, as it would be useless at this distance of time, to ascertain, with tolerable accuracy, the most constant and best authorized sources of the secret

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emoluments of the provincial delegates, such as the profits on jageers bestowed with territorial jurisdictions; fines and confiscations of property by judicial sentence; nuzzeranah, or presents on the greater yearly festivals; investiture of honorary or efficient employments; and, above all, on the renewal of zemindarry sunnuds, which became necessary as often as the demise, misconduct, or supposed riches of Indian landholders, alarming the jealous policy, and tempting the cupidity of their Mussulman despots, brought about a vacancy in the superior financial offices filled by Hindoos. But it is important here to observe, that whatever the private advantages of a nabob soubahdarry, or dewanny deputy, may have been, they reverted directly to the state, at the period of the natural or civil death of the immediate occupant; and that, as government thus ultimately participated in such individual acquirements of fortune, if not originally an accessary by connivance, it should be charged with the full amount levied from the people, whether secretly or avowedly under the sanction of supreme authority, exercised in most cases necessarily by delegation.

However this may be, during the long and vigorous reign of Alemgeer, after the overthrow of his brother Sujah, there was no formal acknowledged improvement made in the revenues of Bengal, except what may be reckoned from the more punctual payment of rent into the royal treasury, by the general subjection of the whole country with awe of the reigning monarch, or complete reduction of Cooch Beyhar in 1660, and of Chatgong five years after, when it received the name of Islamabad. The emperor himself, for the last 25 years of his life, was personally engaged in the wars or conquest of the Decan; and having ultimately committed the management of the distant eastern provinces to his grandson Azeem ul Shan, rather as an appendage of royalty, than in the design of increasing the finances, so he never demanded more than the established rental; but, as the exigencies of the state required an exact payment of that amount, he bestowed the dewanny on a man who had recommended himself by his ability in the inferior offices, and gave an early proof of his integrity or laudable ambition in resisting, with firmness, such measures of the prince Soubahdar as seemed derogatory to the honour and interests of a sovereign, known to be equally ready to reward, as quick to discern the merit of such conduct. The person thus distinguished, was the famous Jaffier Khan, whose future administration makes the most brilliant period of the financial history of Bengal, as being, the epoch of the last more useful reform in the tuckseem jumma, or distributed assessment, proportioned to the capacity of each territorial division, and serving to this day, though a circumstance unknown to the best informed natives as the established practical rule of rating the lands in zemindarry grants, or yearly assignments of rent in tenancy; when these are given away with any degree of intelligence or certain knowledge of what are the proper sources of revenue; what their true measured extent; what the unalienable rights of a despotic sovereignty, or the equitable political privileges flowing from thence, to the great body of industrious subjects employed in agriculture, by regular gradation, from the superior farming landholder, to the poorest ryot in the laborious occupancy of the soil.

This delegated, legislative financier, who may be said to have perfected the original standard of Toorell Mull, for ascertaining the most important desiderata of Indian government, was born of Bramin parents; and if the constitutional bias or national character of that class of Hindoos, were admitted as a proof of legitimacy, there could be no mistake in the designation of his ancestors. He possessed all their distinguishing qualities of apathy, patience, subtilty, parsimony, minuteness, cruelty short of blood or death, with the most servile submission to superiors, and on similar principles, unrelenting tyranny to dependants, incurring arbitrary displeasure. A Mussulman education served to give energy and refinement to the hereditable gifts of nature. Bought, while an infant, by Hajee Shefia, of Isfahan, he was carried to Persia, and there

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brought up in the Mahomedan faith, under the name of Mahomed Hadee. When death deprived him of his patron, he returned to the Decan, and was soon received into the service of Alumgeer, who honoured him first by the title of Kar Tullub Khan, with the dewanny of Hydrabad,then removed him to the same post in the soubah of Bengal, under the title of Moorshed Kooli Khan, in which he was confirmed at Ahmednagur, notwithstanding complaints of his administration preferred at the instigation of the prince Azeem ul Shan, just before the emperor's decease in the year 1707 ; and had the address to maintain himself, with additional consequence, in the office conferred on him, throughout the whole of the succeeding reign of Bahadur Shah. On the accession of Furrokh Seer to the throne of Hindostan in 1713, and consequent vacancy in the nizamut of Bengal, Jaffier Khan was enabled, by the assistance of Jaggut Seat the banker, to purchase it on very easy terms for himself, with the higher titles of Motemun ul Moolk, Alaoudowlah, Assid Jung ; though perhaps his good fortune on this occasion, was chiefly to be attributed to the daring vigorous spirit he discovered in resisting the appointments of, and discomfiting in the field, two successive soubahdars who had been deputed from Delhi during the civil war of the same year, in which Jehauder Shah was deprived of empire and life by the prince, his nephew. From this period is to be dated, the entire uncontroulable administration of the finances, when united virtually in the same person, with that of the superior [262] office of nazim. The first effect of the change, was the removal of the seat of government in 1717, from Jehangurnagur or Dacca, to Moorshedabad, as being more centrical to all the districts in general, and the former titular place of Jaffier's residence, when acting solely in the capacity of dewan ; then, was completed a reform that had been sometime before begun, in the improvement and expenditure of the public revenue. The royal household troops of 3,000 cavalry, being the only regular forces kept in constant pay within the province, were represented as an useless establishment either for the purposes of defence against foreign invasion, or maintaining internal tranquillity of a country where horse could not be brought to act, by reason of the lowness of the soil or intersection of many rivers, excepting a few places to the west of the Ganges. By the reduction of this corps, which was in fact annihilating one of the great imperial checks in curbing the ambition of the delegate together with a transfer of some Bengal jageers to the neighbouring soubah of Orissa, a saving of 10 lacks of rupees was brought to the credit of the khalsa portion of yearly rent ; and, in addition to the profits thus economically acquired, a clear positive gain of 11½ lacks more was realized to the royal exchequer, or annexed as a perpetual increase to the former rent-roll, in consequence of a hustabood investigation set on foot solely throughout the interior districts, and chiefly in that of Satgong, for the purpose of ascertaining or equalizing the established proportional assessment. These various reforms were accordingly included in the

JUMMA KAUMIL TOOMARY, or more perfect standard account of the imperial revenues of Bengal, as ultimately settled by the Nabob Jaffier Khan, in the fourth year of the reign of Mahomed Shah, corresponding with 1135 of the Hegirah, 1128 Fussillee Bengaleh, and 1722 of the Christian era, (being only 35 years prior to the real British conquest of the country, or 44 preceding its complete formal acquisition, under the titles of Ceded and Dewanny Lands) the whole newly arranged in 13 chucklehs, or large divisions of territory, constituting an equal number of separate foujedarry and aumildarry zelahs, or civil and military jurisdictions compounded of the 34 ancient districts of circars, which nevertheless were still to be distinguished, and comprizing thenceforth, by minuter sub-divisions of old pergunnahs, the increased number of 1660 of that denomination, serving as so many necessary ascertained portions of the soubah in rental and extent to rate the whole, as well

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as the indefinite variable distributions of included land in jageer and zemindarry holdings; *viz.*

CHUCKLEH.

1st.—BUNDER BALASORE, including the port and adjacent lands in the Kissmut or divided Circars of Rumneh, Busteh and Muscoory, dismembered from the soubah of Orissa, and annexed to Bengal in the reign of Shah Jehan as before set forth, since again, about the year 1750, for the most part restored to the former province, but originally comprized in Jaffier Khan's Jumma Toomary account of the latter, and rated... ... ...Mhals. 17... 1,08,876

2nd.—HEJELLEE, compounded of the Kissmut circars of Maljeteah, Jelasir and Muscoory in Orissa, comprising in the proportion nearly of nine to one the mudhoory or fresh, and nemucky or salt lands of Jellamootah, Derudumneh Mhesadul, &c....perghs. 35... 4,18,589

TOTAL annexations from Orissa, except Temooluck...perghs. 52 5,27,465

3d.—MOORSHEDABAD, consisting of a large portion of the circars of Oudember, Jennetabad, Barbeckabad, Shereefabad and Mehmoodabad; few pergunnahs of Satgong; almost the whole of darul zerb or mint duties, together with the sair of Chunacolly, &c., In all, forming that part of the Ranny Bowanny's zemindarry, properly called Rajeshahy, and extending over most of the fertile islands of Cossimbuzar, two-thirds of Beerbhoom, two-fifths of Oukerah; the whole of Tuttehsing, Assidnagur, Satsykeh, &c., on the west of the Ganges, with Rokunpoor, Lushkerpoor and Chundlai, &c., east of that river ... ... perghs. 118 29,99,126

4th.—BURDWAN, formed of the circars of Shereefabad, Madarun, Peschush, the greater part of Selimabad, with a portion of Satgong, and including the rich zemindarry of Burdwan as then granted, one-third of Beerbhoom, and the whole of the tributary districts of Bishenpoor and Pacheet, &c. ... ...perghs. 61 22,44,812

5th.—HOUGHLY or SATGONG, compounded chiefly of the circar of the same name, the remainder of Selimabad and Madarun, three pergunnahs of Khaleefitabad, and one of Gualparah in Orissa; these, including the lands now constituting the company's zemindarry of Calcutta, three-fifths of Oukerah or Kishenagur, some late annexations of Burdwan, besides Temooluck Myhetty, the sair of Bukhsbunder, &c. ... ...perghs. 115... 15,39,003

6th.—BHOOSNAH, composed of the circars of Mahmoodabad, with part of Futtehabad, and comprizing that portion of the Ranny Bowanny's zemindarry, properly called Neldy, the whole of Mehmoodshahy, &c. ... ...perghs. 115... 6,78,578

7th.—JESSORE, formed of the circar of Khaleefetabad, the remainder of Satgong and part of Futtehabad, constituting the zemindarries of Yusefpoor, Saidpoor, &c. ... ...perghs. 79... 3,53,266

TOTAL 5 Chucklehs, altogether west of the Ganges, excepting the few districts specified to be on the east; the Delta included in the three last divisions ... ...perghs. 486... 78,14,785

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8th.—AKBERNAGUR, consisting of the remainder of the circars of Oudember and Jenetabad, with the whole of those of

Poorneah and Tajepoor, from which have been formed the modern provinces of Kankjole or Rajemhal and Poorneah, each distributed amongst a great number of petty landholders, besides one-third of the extensive zemindarry of Penjerah or Denagepoor ... perghs. 118 9,26,266

9th.—GHORAH GAUT, comprehending the whole of the circar of the same name, Penjerah and Cooch Beyhar, with the greater part of Bazoohah and Barbeckabad; in which are included that portion of the Ranny Bowanny's zemindarry commonly called Bhetooreagh, &c., two-thirds of Dinagepour, the modern province of Rungpour, and the lesser districts of Silberies, Burbazoo, Aateah and Caugmary, &c. ... ...perghs. 451... 21,80,415

10th.—CURRY-BARY, composed of the little Circars dismembered from Cooch Beyhar and Asham, *viz.*, Bengalbhoom Decankole Dhekry, Kamroop, with a small part of Bazooha, to the east of the Burrampooter, and including the zemindarries of Baherbund, Soosing, &c. ... ...perghs. 25... 2,02,705

11th.—JEHANGEER-NAGUR, including entire the circars of Sunargum, Boklah, Odeypoor and Morad Khanneh, the remainder of Bazoohah and Futtehabad, sub-divided into a uumber of small zemindarries, classed under the head of the principal one, of Jellalpour, though it be itself in Boosnah, excepting the district of Tiprah, which constitute a separate dependency ... ...perghs. 236... 19,28,194

12.—SILHET, as comprized in the ancient circar and modern province of that name, excepting the pergunnahs of Seryle and Torrof, which have been dismembered ... ...perghs. 148... 5,31,455

13th.—ISLAMABAD, including the circar of Chittagong, as reduced and formed by Alemgeer ... ...perghs. 144... 1,76,795

TOTAL, 6 Chuklehs east of Ganges ... perghs. 1,122... 59,45,930

TOTAL Jumma Kaumil Toomary of the 13 Chucklehs of Bengal, Khalsa and Jageer lands, mhal and sair ... perghs. 1,660... 1,42,88,186

JUMMA KAUMIL TOOMARY, recapitulated in the Abstract, analyzed.

KHALSA Portion of the Territory and Rents of Bengal, as follows; *viz.*

AUSIL, original assessment established by Toorel Mull in 1582, for the lands immediately under the jurisdiction of the royal exchequer, consisting of circars 19, ... perghs. 682 ... ... rated 63,44,260

WASIL, annexation of new dominion and sources of revenue, by conquest, or otherwise, in addition to the former dimensions in income of the soubah, from its first settlement to the present time.-Circars 15. Perghs. 307; yielding a proportion of established rental ... 14,35,593

TOTAL original valuation of circars 34. Perghs 989 rental ... 77,79,853

EZAFA, increase of the old rent, by gradual improvement of the lands, and from the yearly hustabood accounts of their real produce, or periodical investigations, set on foot for the purpose of ascertaining such produce, the whole profit however in the instances here occurring confined entirely to the interior districts, and set forth in minuter subdivisions of the ancient pergunnahs, stated as so many additional ones, under different denominations, at the following periods; *viz.*

To the close of Shah Jehan's reign, in the year 1658 perghs. 361, Rs. 9,87,162

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To the commencement of Mahomed Shah's reign in the year 1722 ... ... perghs. 310 Rs. 11,72,279

TOTAL improvement ... perghs. 671, rated for ... 21,52,441

ZEBTY, resumed lands, interspersed in the foregoing divisions, but appropriated in jageer, to defray the expense of the standing military force of 3,000 cavalry, and a few munsubdars, from the first settlement of the country, until the era of Jaffier Khan's government, when the former establishment was entirely reduced, the assignments of the latter transferred to the soubah of Orissa, and the amount of both thenceforth included in the receipts of the royal treasury ... 10,21,415

TOTAL Khalsa portion of 34 circars, formed into 13 chucklehs, and subdivided into 1660 pergunnahs, rated for ... 1,09,60,709

JAGEER appropriations then reduced to the original rent ... 33,27,777

TOTAL of the more perfect royal proportional assessment of the whole soubah of Bengal in 1722 ... Sicca Rupees 1,42,88,185

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Here then we come to the close of the first and most important division of the Financial History of Bengal, after the lapse of 140 years, from the emperor Akbar, until its last authoritative improvement and reform, in the beginning of the present century, in the reign of Mahomed Shah. On the comparison, proper in this place to be drawn, between the amount of royal revenue levied at the commencement in 1582, and conclusion in 1722, of the same grand period, what must be the general astonishment to find so great a difference in favour of the latter term, in opposition to the highest published authorities derived from the special information of the most experienced native agents employed in the collections, for twenty successive years of local administration, under the immediate sovereignty of the company. Was it ignorance or design, or the effect of both, in these Mussulman and Hindoo officers, thus to impose a belief on their new rulers, so palpably erroneous in itself, easy of detection, and contradictory to the universal invariable result, observable in all other commercial countries, from the discovery of America and passage round the Cape of Good Hope, in raising the rent of lands proportionably to the reduction in the value of specie by an extraordinary accumulation of the quantity in currency? The question, though now of less importance than the ascertainment of the fact which suggested it, would still deserve consideration, if there were not so many more instructive instances of deception to teach us to receive, with the greatest mistrust and caution, every kind of information from the natives relative to, or involving their own private selfish interests, always narrowed by habitual corruption. General or broken statements of the public income, unaccompanied with any particular explanations, and exhibited as just, before a fixed authentic standard, supposed to be known to the framers of such accounts, hath been communicated to others, as the necessary infallible touchstone of truth to guide decision, are ever to be suspected; and with the inhabitants of this country have been, from immemorial custom, the means used to conceal embezzlement, or the most enormous defalcations of provincial agency.

Accordingly we find in the present case, on a fuller and more minute comparative investigation of the revenues of Bengal than before seemed necessary, having a proper reliance on official information, adopted and transmitted under the most respectable authority, that not only an increase of the jumma toomary, but a very large and repeated one had taken place, from the days of Akbar to the period now in question, amounting to at least one-third of the whole original assessment, and involving an addition of two-thirds of the first yearly receipts of

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the imperial treasury; that, nevertheless, the total of this increase, though in itself great, being rupees 31,79,113, after deduction of the lands taken from Orissa, considered here merely as a re-annexation, arose from the improvement of a very limited extent of country, probably no more than half of the dimensions of the soubah entire: as not only the jageer appropriations, making nearly one-third of the ancient rental, must be left out in calculation, but also the greater part of the frontier districts of Beerbhoom, Rajemhal, Phorneah, Denagepour, Rungpore, and Dacca, which were all imperfectly explored and assessed at the prior settlement, or being afterwards committed to the superintendence of ambitious powerful foujedars, continued openly unproductive to the state, though known long since to have been made highly beneficial clandestinely, to these provincial delegates themselves, until the era of Cossim Ali's administration when the amount of the customary defalcations was brought to public credit; that yet notwithstanding such diminution of territorial funds bearing the burthen of the additional royal assessment, which was punctually paid, further private exactions were levied from the people within the same local extent, under the authority or in behalf of the soubahdar himself, as we shall presently see; and that still the whole country remained prodigiously under-rated.

Hence also we discover, that the famous established rent-roll, technically understood by the Persian terms *jumma toomary*, now in current use, or indispensibly necessary throughout Bengal, in granting zemindarry sunnuds, ascertaining all fiscal divisions of lands, and, above all, in equalizing on the several districts any new demands of revenue, as well as judging of the equity of the old, is not that original amount framed by Toorel Mull, and specified in the ayeen akberry, as ignorantly believed to this moment by the native officers of government, or designedly imposed by them on the credulity of others; but a repeatedly enlarged, corrected, practical scheme of the finances, improved at different periods by actual surveys, hustabood accounts, or particular local investigations in course of near a century and a half down to the expiration of almost a third of the present; and exhibiting perhaps one of the most recent, accurately minute, regular, authoritative, proportional standard assessments of territory, that hath been formed and still existing in any part of the world. From this description of the rent-roll in question, our wonder will cease that so much pains should be taken to impress an idea of its being lost, to depreciate its worth, or embarrass and mislead every enquiry instituted for its discovery, by alien persons, who might heretofore alone have possessed the most authentic official copies, with the technical knowledge necessary to comprehend all included particulars; and who, from the confusion of a change in government, or the inexperience of new rulers, could, without dread of detection, indulge a natural propensity to peculation, by converting to their own private use the princely advantages resulting from a deposit of such importance, while the secret of its value could be confined to a narrow circle of interested individuals. It is with singular satisfaction then that here we announce its existence entire, or in detail, at least as far as seems necessary for general purposes of finance; and can give sufficient assurances of its being forthcoming, through many private or public channels, in case it should not be found among the records of the khalsa, which there may be some reason to doubt, as it hath never been recognized, used, or taken notice of under any [265] British administration, though partially, if not sometimes occurring in the abstract, complete in the daily practice of the native officers employed in the company's exchequer, as we shall soon have occation more particularly to evince. But although this account, in either of the general forms already exhibited, may be sufficient to draw a just comparison of the revenues of Bengal, as settled at the beginning and close of the first grand period, it seems to be in the natural arrangement of the subject before us, to insert here a third Analysis, which will be found indispensibly necessary in understanding or comparing future statements, in consequence of a further innovation at this time

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introduced, in the order and management of the public finances, from whence is to be deduced the original designed encroachment on the rights of Mogul royalty, confirmed by the visible decline of the empire, and leading to all the subsequent great disorders complained of in the collections. It hath been more fully shown, in our Political Survey of the Northern Circars, that notwithstanding the bundobust, or annual rental, throughout the whole of Hindostan was adjusted and formally liquidated under the established heads of circars, &c., as rated proportionably according to the standard assessment; yet the revolving settlement was always concluded with, and could only be conveniently realized through, the agency of certain officers of government, chiefly Hindoos, under the description of *krories*, *zemindars*, and *chowdries*, who were at once the principal farmers, natural representatives of the inferior husbandmen, as well as appointed collectors of the imperial rents, within a definite jurisdiction or extent of territory, which was usually distinguished by the titular designation of the superintending landholder, and composed of a greater or lesser number of the ascertained portions of the country called pergunnahs, according to the confidence reposed in, or favour manifested to, such agents-occupant by the dewanny delegate of sovereignty.

While the whole of the public income continued to be levied thus conformably to the toomar jumma padshahy, and the nabobs, who had gained an unconstitutional ascendancy in the financial department of their respective provinces, confined their surplus exactions from the zemindar to a simple nuzzeranah or present, arbitrary in its amount, unsettled, and to be considered merely as a secret temporary perquisite of office; the evil cannot be supposed to have materially affected the ancient institutions of the empire;—but when these irregular imposts became fixed and permanent sources of supply, first brought about under the administration of Jaffier Khan, to answer his own immediate wants, which were then beginning to be confounded with those of the state, in proportion as the nazim's authority gained ground on the princes, and the exigencies in both instances, factitiously increased by the fall in the value of specie, and when the number with amount of such demands, were largely accumulated under succeeding more independent rulers, yet levied in the gross, according to the variable and gradually undefined extent of zemindarry jurisdictions; leaving it to the ignorant interested landholders themselves to apportion the additional assessment throughout their subordinate lesser districts, instead of a more equal certain distribution, over measured divisions of territory by an established standard;—then it was, that the constitution of India might be said first to have been violated, the rights of government, as well as of the peasantry infringed, and a system of fraud, peculation, or oppression, alike injurious to the commonalty at large, substituted in the room of the regular equitable mode of Mogul administration.

Moreover, the universally new creation of that class of officers, denominated zemindars, and the very unequal participation of lands assigned to their management, in the course of Jaffier's viceroyalty, perhaps in the view more effectually to conceal the amount of his own clandestine receipts, served to accelerate or still further heighten the derangement at this time begun in the imperial revenues, and which now suggests the propriety of introducing the proposed third Analysis of the Jumma Toomary, to serve as a standard of comparison, and elucidate the two succeeding periods of the history of Bengal. But as a considerable alteration was made in the tuckseem, though little in the gross amount of this famous rentroll, immediately on the accession of Sujah Khan to the soubahdarry, and since generally adopted, as being grounded on the unequal distribution of his predecessor, occasioning a new inquisition to be made into the proportional rental of some of the districts, particularly in the division of Moorshedabad, from a medium of the ten former years actual receipts: so we shall henceforth take this latter account for our guide; and

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under its technical appellation of Teshkhees, agreeable to the literal signification of the Arabic term, distinguish it more perfectly, as the corrected assessment of the soubah. We have only further to remark on it, that as the idea it conveyed of reform, was partly founded on the propriety of deducting any dismembered or any unproductive sources of ancient revenue, a wide door was opened for chicanery, on similar principles, for the great future defalcations, and that in the sum total it corresponds with the abstract statement exhibited on the publication of "Original Minutes, &c.," 1776, p. 84, entitled Toomar Jumma of Bengal, A. B. 1135, arranged under the most general heads of Chuckleh divisions, with reference to particulars somewhere else to be found, but is so far from being supposed by the author of that tract, to be the ausil or original rent-roll, that it is evidently taken for the annual variable bundobust of Sujah Khan, as concluded in the same year, answering to 1728 of the Christian era. [266]

Abstract of the JUMMA TOOMARY TESHKHEES, or corrected rent-roll of the Soubah of Bengal arranged according to the number of *Eahtimam*, or zemindarry trusts, then established, under 25 heads, in the annual settlement, exclusive of jageers to be seperately specified, and showing the proportion of the royal standard assessment, comprized in each respective territorial jurisdiction, as first instituted in the government of Jaffier, and confirmed in that of his successor Sujah Khan 7 years afterwards, answering to A.D 1728, or 1135 of the Fussillee Bengaleh.

KHALSA Portion of the Lands and Rental of the Country.

EAHTIMAM.

1st. BURDWAN, the enlarged, compact and fertile zemindarry in grain, cotton, silk, and sugar cane, bestowed originally, but subsequently to the year 1722, on Keereet-chund of the Kehtery cast, the first known progenitor of the present family, which might have been collaterally related to, or as some affirm, lineally descended from that of the ancient official possessors of the same denominated jurisdiction, to be considered in its primitive extent, as confined to 4 or 5 pergunnahs, until the rebellion of 1696, when Subah Sing, of the lands of Chitwah and Burdah, with other neighbouring confederates, having illegally ousted and killed Kishen-ram, the earliest on record of that former race, the talookdarry rights of these revolters were forfeited and annexed to those of Burdwan, in favour of Jaggut-rai, son of the deceased, and probably from him, immediately transferred to the ancestor of the actual occupant. The whole district at this time, constituting the greater part of the Chuckleh of the same name, and extending over very small portions of those of Houghly and Moorshedabad, consisted of pergunnahs 57, rated in the ausil jumma toomary for 20,47,506

2. RAJESHAHY, the most unwieldy extensive zemindarry of Bengal, or perhaps in India; intersected in its whole length by the great Ganges or lesser branches, with many other navigable rivers and fertilizing waters, producing within the limits of its jurisdiction, at least four fifths of all the silk, raw or manufactured, used in, or exported from the effeminated luxurious empire of Hindostan, with a superabundance of all the other richest productions of nature and art, to be found in the warmer climates of Asia, fit for commercial purposes; enclosing in its circuit, and benefited by the industry and population of the overgrown capital of Moorshedabad, the principal factories of Cossim-buzar, Bauleath, Commercolly, &c., and bordering on almost all the other great provincial cities manufacturing towns, or public markets of the Soubah; was conferred in 1725, being little more than 80 years antecedent to the British conquest, on Ramjeon, a Bramin, actually the first of the present family vested in the office of farming-collector of the districts; and who having adopted for heir his supposed grandson Ramkaut, husband of the yet reported to be living, Ranny Bowany, procured a nomination of the same zemindarry succession for the

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former, on whose death it devolved eventually, or more properly by priestcraft to the latter, under forms of pretended right; but in fact, to afford a striking melancholy instance of the corrupt inefficient and generally oppressive grasping administration of inferior ecclesiastics, equally unknown and irresponsible to the ruling civil power. The revolution in the family occupancy of this princely jurisdiction, happened about the period just mentioned. when the line of Oudinarrain, the more ancient possessor of the greater part of the whole territory, became extinct in his own person by suicide, and that of Sitteram in Boosnah was for ever proscribed, as being refractory to the authority of government. That Jaffier Khan, who had devised the memorable loathsome torture of the bykentah or paradise, a place so called ironically, having been filled with every kind of nastiness, rather to deter the commission of, than punish the ordinary instances of zemindarry delinquency, as was in effect experienced during the course of a long administration, usually reckoned the ablest, most upright, severely just, at that time occurring; that such a man could, without detriment to the rights of sovereignty, while under his own immediate care, thus vest a Bramin in the exercise of a trust so large, important and foreign to the functions of the clerical order, is in no respect wonderful; but that he should, in contradiction to the best established maxims, founded on the chicanery and encroaching spirit of this superior cast of Hindoos, and with such little foresight of, or regard, if otherwise, for the lasting future interests of the state, so dispose of the highest consequential employment in his gift, being in its nature permanent or conditionally transmissible to heirs in the customary line of descent can only be accounted for, on principles of the temporary selfish policy necessarily influencing the minds of all persons, under the degrading sway of despotism. This district, in its original dimensions exclusive of a few jageers, extended over a large portion of the chucklehs of Moorshedabad, Ghorahgaut and Mahmoodabad, comprising the divisions now called Rajeshahy, Bhetooreah and Neldy or Boosnah, in pergunnah 139 ... rated at the standard assessment of 16,96,087

3.—DINAGEPOUR, called also the havillee of the circar of Penjerah, and sometimes classed with Edrackpoor, under the head of Aurungabad, was conferred by Jaffier Khan, like all the other great zemindarries, towards the latter end of his government, in the first instance, on a very intelligent landholder of the cast of koyt or writer, named Ramnaht, originally from upper Hindostan. This man was supposed to have acquired great wealth by the discovery of buried treasure, in digging tanks for the improvement of agriculture; and had therefore repeated applications from the nazim for pecuniary aids, under the real of feigned distresses of the state. The truth may be, that by amelioration and good management, in rendering productive the extensive wastes within the circle of his jurisdiction, or secret enlargement of his frontiers on all sides, particularly towards Cooch Beyhar, he might have realized the moral of the fable, in obtaining riches through the necessary operations of [267] husbandry, conducted with intelligence, industry or good fortune. But however this may have been, by personal address, and anticipating the wants or desire of the sovereign representative, in paying large douceurs over and above his current revenue, he enjoyed the annual special privilege of administering internally his own district, without being subject like the other zemindars, to either hustabood investigations, or the immediate controul of a Mussulman aumildar. Nor did these extraordinary exemptions cease entirely before the year 1757, when a new revolution having strengthened the efficient powers of government, and politically increased the public expenses through the necessity of maintaining a regular standing military establishment, it was found expedient to resume the equitable, indispensible rights of royalty, by bringing into the exchequer the ascertained surplus exactions levied from the country by the farming collector, and hitherto fraudulently kept for his proper

use. Originally this zemindarry, exclusive of jageers, consisted of pergunnahs 89, yielding 4,62,964

4.—NUDDEAH, properly OUKERAH, and more recently called Kishenagur, from the propensity of Indian landholders to derange the ancient established system of government, ascertaining their own relative situation, and hence attribute princely consequence to themselves, by deriving local designations from their proper names, was originally bestowed, in the beginning of this century, on Ragooram, a Bramin, descended from Bobanund, the first conspicuous man of the family, distinguished by the title of Mujmuadar as holding the office of temporary substitute, recorder of the jumma, or rental of the circar of Satgong. The district, though large and wonderfully fertile in all the dearer productions of Indian soil, capable of an easy, quick transportation, by the river Hougbly, to all the great foreign settlements in Bengal, hath yet, from the tolerated corrupt practice of zemindarry defalcations, heightened, in the present instance, by fraudulent alienations of lands, or exemption in the payment of the established dues of government in favour of inferior brother members of the same religious cast, ever remained prodigiously under-rated in the general assessment of the province, and in the proportional one of the Ausil Toomary, only set down ... ... pergunnahs 73, valued at 5,94,846.

5.—BEERBHOOM, the largest Mussulman zemindarry in Bengal, was originally conferred by Jaffier Khan, on Assid Ullah, father of Beddi-ul-Zeman, of the Afghan or Patan tribe, allowed to settle here after the expulsion of Shere Shah and his descendants, for the political purpose of guarding the frontiers on the west, against the incursions of the barbarous Hindoos of Jharcund, by means of a warlike Mahomedan peasantry, entertained as a standing militia, with suitable territorial allotments under a principal landholder, not less attached to the interests of the state from motives of religion, than inimical to all unbelievers of the same superstitious faith. This district, therefore, though granted under the same written forms generally; was yet held by a tenure different to any other known in the country. In some respects, it corresponded with the ancient military fiefs of Europe, inasmuch as certain lands were held *lakheraje*, or exempted from the payment of rent, and to be solely appropriated for the maintenance of troops. This privilege, in its nature temporary, being afterwards resumed in the time of Cossim Ali, as having been found entirely subversive of the sovereign authority under preceding mussulman administrations, and inconsistent, with present exigencies, or a more vigorous, intelligent system of government, requiring the sword to be kept unparticipated in the hands of the ruling power, brought a considerable accession of teritorial income, under the denomination of Keffyet, into the soubahdarry treasury, erroneously supposed to have arisen entirely from an increased rental on a hustabood of lands, already sufficiently assessed, throughout the country at large. Accordingly the zemindarry, in its original extent of rated ground, did not exceed one-third of its present estimated jurisdiction; though the included divisions of pergunnahs, are still nominally the same, being only 22, and yielding ... 3,66,509.

6.—CALCUTTA, lands formerly held by many petty talookdars under the jurisdiction of Mahomed Shereef, and since constituting the zemindarry of the East India Company, conferred in jageer on Lord Clive, at the original valuation of ... ... pergunnahs 27 ... 2,22,958.

7.—BISHENPOOR, comprized in the chuckleh of Burdwan, and surrounded by the districts of the great zemindarry of this name, of Midnapoor in Orissa and Pacheat, is affirmed to have been the inheritance of a Rajepoot family for 1,021 years, under a regular succession of 55 rajahs, and only subject to a small peshcush or tribute to the sovereign of Bengal, until the year 1715, soon after the commencement of Jaffier Khan's administration, when the country was more completely reduced, though yet imperfectly explored, and conferred again in

zemindarry tenure on Gopaul Singh, the heir of line, assessed under the head of ... ... pergunnahs 2, ... 1,29,803.

8—YUSEFPOOR, comprehending almost the whole of the modern province of Jessore, as described by Rennell, when originally conferred, at the beginning of this century, on Kishen-ram, of the koyt cast, having then included within its jurisdiction, the recently dismembered pergunnahs zemindarry of Saidpoor, rated separately at 45,805, but together reckoned ... pergunnahs 23, ... rated ... ... 1,87,754.

9.—LUSHKERPOOR, the small fertile zemindarry, rich in the production of raw silk, &c., opposite to the island of Cossimbuzar, on the eastern bank of the Ganges, and altogether enclosed in the zemindarry jurisdiction of Rajeshahy, granted in the first instance to Anoopnarrain, a Bramin, though since unequally divided into two portions of 10½ and 5½ annas or sixteenths, after deducting the pergunnah of Tahrpoor, originally included, but long since dismembered from this district, was composed of ... pergunnahs 15, rated ... 1,25,516.

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10.—ROKINPOOR, formed the large, of unknown extent, though doubtlessly the richest zemindarry of equal dimensions, throughout Bengal; being the jurisdiction, originally, but very improperly and unconstitutionally assigned to Shaw Narrain, canongoe or register of all the lands of the soubah, either as matter of special favour, or more probably as a favour for the lesser portion assigned to him of the russoom, or usual commission of 2½ per cent. on the revenue, when this emolument of office came to be divided unequally between the two branches of the same family, for the political purpose of creating rivalship, and by that means, lessening the power of either to abuse the highest confidential trust under government. The nature and acquisition of this district, afford a remarkable instance of the propensity of mankind, to act alike under similar circumstances; it is dispersed over the greatest part of Bengal, in the minutest divisions of lands, taken from different zemindarries. These scarcely sensible dismemberments, could not be regularly assessed, as their proportioned dimensions were never ascertained; at the same time, they might be secretly enlarged by collusion, through the official influence of public registers, appointed solely and expressly to controul the conduct of landholders; while they were sure of being exempted, unless very partially, from any hustabood investigations, which were always difficult, seldom occurring in the same period of time beyond the limits of a single chuckleh, and perhaps not there repeated twice, in half a century. Acting under such temptations, and with equal unchecked authority, we have seen in the case of the chief serishtedar, interpreter of dewan of the Masulipatam division of the N. Circars in 1767, from pieces of ground too insignificant to be worthy mensuration, dissevered here and there, from every landed jurisdiction in the province of Rajemundry, that a princely estate of near £. 20,000, a year was, in a manner imperceptibly, acquired for a quit rent of about one-eighth of that income, liquidated under the head of a monthly salary, supposed to be equivalent to the actual receipts from this extensive domain, which being artfully denominated a *merassy*, or inheritance passed as such, until recent re-annexation gratuitously to the many districts mutilated, to give this one substantial form. Hence also the scattered talookdarry of Rajenagur, in the chuckleh of Dacca, was constituted by rajah Rajeboolub, (of a different family from the present Rai Raian, of the same name) when at the head of the finances of Bengal, in the administration of Aliverdi Khan; and from a like combination of circumstances, might be deduced, the origin of many other existing zemindarries, though perhaps of less note than Rokinpour, which from the beginning consisted of in whole or subdivided pergunnahs 62, ... assessed for ... 242,943.

11.—MAHMOOD SHAHY, in the chuckleh of Boosnah indifferently situated, and poor in production, comparatively with the adjacent but threefold larger

territory of Neldy, dependent on Rajeshahy, was conferred subsequently to the year 1722, on Ramdeo, a Bramin, comprehending, besides jageers, pergunnahs 29 ... ... 1,10 633.

12.—FUTTEHSING, originally a single compact jurisdiction, advantageously situated on the Bagrutty or Cossimbuzar river, a little to the southward of Moorshedabad, was conferred on Herry Persaud, a Bramin, for which reason, and on account of a number of small unsurveyed talooks carved out of it; lands since perhaps prodigiously improved in fact, may be deemed formally on the decline, by gradual diminution of the yearly rental. The first sunnuds were for pergunnahs 11 ... ... rated ... ... 1,86,421.

13. EDRACKPOOR, composed of what is described, in Rennell's Atlas, as the province of Ghorahgaut, has sometimes been annexed in the annual settlements with Dinagepoor, and more recently Rangpoor, but held always as a separate zemindarry, by the family of Bishenaht, a koyt, the original grantee..... pergunnahs 60 ... ... 81,975.

14. TIPPERAH, the extensive most eastern zemindarry of Bengal, south of Sylhet, for the most part barbarous, poor and uncultivated, abounding in wild elephants, was conquered as early as the reign of Shah Jehan, from the heritable possessors of the family of Manick, and constituted the circar of Odeypoor, the then capital of the district, about 25 miles east from Commilah. In 1135 A.B. this jurisdiction, composed of pergunnahs 4, afterwards subdivided into 24 when reconquered under the head of Roshenabad, was rated originally altogether, for rupees 92,993, exclusive of Daodpoor, which continued to be annexed to the chuckleh of Jehangeernagur. But from this sum is to be deducted the amount of jageers for 45,000 rupees to be separately stated, and then allowed to the son of Ram Manick for himself, or to defray the expense of catching elephants; leaving for the khalsa portion of rent only ... ... 47,993.

15. PACHEET, the large and most westerly zemindarry of Bengal, on the same parallel with the foregoing, but rather more productive in all the necessaries of life; bounded by Chutea Nagpour and Ramgur, the southern districts dependent on the soubah of Bahar: being imperfectly reduced, like the adjoining territory of Bishenpoor, from another Rajepoot family, of the name of Goorp-Narrain, was at first in great part only subject to a fixed peshcush on account of ... ... pergunnahs 2 ... rated at 28,203

TOTAL Jumma Bundobust Toomary, or standard yearly assessment of Khalsa lands, included in the fifteen larger zemindarries, or territorial jurisdictions of Bengal—still continued to be arranged, under so many undivided heads of districts, in the annual settlement, concluded with the like number of single landholders, either personally or by their representatives, and composed, as by the foregoing of pergunnahs 615 ... ... yielding 65,22,111

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EAHTIMAM.

16. JELLALPOOR, &c., zemindarries, under Mahomed Shereef, comprehending all the khalsa lands of the chuckleh of Jehangeer-nagur, with part of Boosnah, Jessore and Ghorahgaut: constituting together the great modern province of Dacca entire, as surveyed and laid down by Rennel, exclusive of Alepsing, Momensing, Seryle, Torrof, &c., with some other more recent annexations from the neighbouring chucklehs, hereafter to be specified, valued, in all, at the original standard assessment of 21,83,000 Rs.; from which, deducting the amount of jageers with the rental of Tipperah, and a small part of Rajeshahy, &c., separately stated at 12,84,200, then the balance for the Khalsa lands will be ... ...perghs. 155... 8,99,790

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17. SEERPOUR-DULMAPOOR, &c., including all the khalsa lands of the modern province of Poorneah, as laid down by Rennell, and then under Seyf Khan's gomastah, exclusive of jageers for 1,80,166, hereafter to be stated ... ... perghs. 13 ... 98,664

18. FEKHERCOONDY, &c., the Khalsa lands in the circar of Cooch Beyhar, and constituting the surveyed province of Rungpoor, besides 90,548 in jageers ... ... perghs. 244 ... 2,39,123

19. CANKJOLE, &c., comprehending almost the whole of the modern province of Rajemhal, exclusive of jageers ... perghs. 10 ... 74,317

20. TOMOOLUCK, composed of this pergunnah in the circar of Gualparah, and of the districts of Jellamootah, Deroodemnan, Sujahmootah, with Mhesadul, all taken from Orissa, was conferred in the first instance by Jaffier Khan, on Sook-deo, a Bramin; being the khalsa portion of the whole province of Hejellee, valued at the original assessment, inclusive of salt lands ... ... perghs. 16 ... 1,85,765

21. SILHET, the khalsa lands of this chuckleh or province, exclusive of jageers ... ... perghs. 36 ... 70,016

22. ISLAMABAD, or CHITTAGONG, bestowed wholly in jageer, in Jaffier Khan's time, is hereafter separately stated.

23. SOOHENT, &c., forming the chuckleh of Bunder Balasore, for rupees 92,875, and Koontah-Gaut, included in Curry Barry, being more recently dismembered from Bengal, are here set down together ... ... perghs. 28 ... 1,29,450

24. SAYER, or amount of licences, customs, duties, taxes, &c., collected under the three following distinct heads of Mhals, on personal moveable property, exclusive of the shahbunder at Dacca, with different articles of the same denomination of variable imposts, making part of the jumma of some of the foregoing zemindarry jurisdictions, and fixed, on a medium of years, as follows; *viz*:—

(1) CHUNACAHLY.—Taxes on houses, shops, bazars, spirituous liquors, &c., duties on exports of silk or cloth manufactured, levied throughout the great city of Moorshedabad and its environs, but exclusive of the ground rent of the valuable pergunnah on which it stands, the whole rated at the standard assessment, from the year 1130 Bengaleh, of	3,11,603	
(2) BUKHSH-BUNDER, HOUGHLY.—The ground rents of 37 markets and gungs, chiefly in the vicinity and dependent on the European settlements in the chuckleh of Satgong, together with the customs levied on goods passing that grand emporium of foreign commerce, in all 3,42,708. :—Deduct from which, already included under the head of Calcutta, rupees 44,767, making net ...	2,97,941	
(3) MINT—duties of Moorshedabad	3,04,103	
In all, perghs. 3 ...		9,13,647

TOTAL of the greater surveyed Provinces, and sair mhals of Bengal, comprised under the foregoing 9 heads, forming ... ... perghs. 505 ... 26,10,772

25.—MUSCOORY, small or single pergunnah zemindarries, districts and petty mahls, dispersed throughout Bengal, under 21 heads of account, in the annual bundobust of 1135 A. B. as concluded with so many different landholders, making up the whole number of responsible persons of this description, paying

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rent to, or then known to government; but which lesser divisions of territory having since so prodigiously increased, and otherwise undergone such a variety of changes in denomination, extent, or possessory rights, as to become now a work of considerable labour to trace their revolutional progress, and state the standing revenue of each district with sufficient accuracy; to exhibit a comparative view of their amount, under different administrations; that all we shall attempt, is a detail of the most considerable [270] of these smaller jurisdictions, as rated at the period specified, and give the sum total only for comparison; *viz*:—

(1) BHEROLE, in the circar Shereesabad, possessed in zemindarry by Rean Kishen, in 1135, but since wholly dismembered and the greater part annexed to Rajeshahy, perghs. 13	2,41,397
(2) MUNDELGHAUT, circar Satgam, possessed by Puddem Naht, since annexed to Burdwan ... ... perghs. 5 ...	1,46,261
(3) ARSEH, &c., in the same circar, a portion of the zemindarry of Ragoodeo, since annexed to Burdwan ... perghs. 11 ...	1,25,351
(4) CHUNACAHLY, &c., comprehending the city of Murshedabad, and forming now great part of the khass talooks, but exclusive of the portion then annexed to Rajeshahy, &c., perghs. 3	95,407
(5) ASSIDNAGUR, &c., with Mhelund, in circar Shereefabad, exclusive of talooks then depending on Rajeshahy, &c., perghs. 3	62,798
(6) JEHANGEERPOOR, &c., in the chuckleh of Ghorahghat, originally conferred on Ramdeo, and since divided between three branches of the same family ... ... perghs. 11 ...	64,249
(7) ATEAH CAUGMARRY, Berbazoo—Hussen Shahy, in the chuckleh of Ghorahgaut, originally constituting three zemindarries ... ... perghs. 10 ...	67,883
(8) SILBERRIES, the whole pergunnah in circar Bazooah pergh. 1 ...	57,421
(9) TAHIRPOOR, the whole pergunnah, Barbeckpoor and Moseedah, separate and subdivided zemindarries in chuckleh Ghorahgaut ... ... perghs. 3 ...	55,791
(10) CHUNDLAI, &c., a dispersed zemindarry in the chucklehs of Moorshedabad Ghorahgaut, Akber-nagur and Jehangeer-nagur, and therefore supposed to have been at the time conferred on some Hindoo officer of government, including 24 talooks, besides perghs. 7	55,729
(11) PITLADEH and KOONDY in chuckleh Ghorahgaut, since for the most part annexed to Rajeshahy ... perghs. 7 ...	67,632
(12) SUNTOSE, &c. in Ghorahgaut, originally granted to Ragoo-Naht, since annexed to Denagepoor and Rungpoor perghs. 2 ...	94,807
(13) ALAPSING and MOMENSING, in Ghorahgaut, originally under Mahomed Mehndy of Tikrah, &c., but since annexed to the province of Dacca, ... perghs. 2 ...	75,755
(14) SATSYKEH, in the chuckleh of Moorshedabad, granted to Mahomed Akram Chowdry ... ... perghs. 3 ...	51,167
(15) MAHOMED AMEENPOOR, the districts composing this more recently created jurisdiction in the circar and chuckleh of Satgam, were originally rated exclusive of jageers perghs. 14 ...	1,40,046
(16) PETTASS, Kerdeah and Futteh-Jungpour, in the chuckleh of Ghorahgaut, originally three zemindarries, but since annexed almost wholly to Denagepoor ... perghs. 9 ...	1,00,878
(17) POOKEREAH and ZUFFER SHAHY, in circar Bazooha; the former has been since annexed to Rajesbahy, the latter to Jellalpoor, Dacca ... ... perghs. 5 ...	54,519
(18) MYHETTY, in the circar of Satgam, originally conferred on Suteram ... ... perghs. 15 ...	28,831

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(19) TALOCKDARAN HUZZOORY, or 98 lesser landholders on talookdarry tenures, under two heads, in the chucklehs of Moorshedabad and Houghly, paying their fixed rents immediately into the Khalsa Shereesa ... ... perghs. 2 ...	95,855
(20) SAYER, or variable imposts of Akbernagur, since annexed to Caukjole, or province of Rajemhal ... perghs. 2 ...	54,432
(21) PETTY MHALS dispersed throughout the whole soubah, in small detached districts or villages, which, if collected, might together form pergunnahs ... ... perghs. 8 ...	48,992
TOTAL of Muscoory zemindarries subdivided into 21 heads ... ... perghs. 136 ...	7,85,201
TOTAL Jumma Toomary Teshkhees in 1135 A. B. of the Khalsa lands, Mhal and Sair, in the soubah of Bengal, distributed under 47 heads of account, among so many landholders possessing the like number of eahtimam, financial trusts or territorial jurisdictions reduced to 25 large and single zemindarries, &c., or provinces of surveyed dimensions admitting of accurate comparison in amount of revenue at different periods ... perghs. 1'256 ...	1,09,18,084

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JUMMA TOOMARY TESHKHEES of 1135 A. B. carried forward.

JAGEER. Assignments of Territority for the support of the civil and military establishment of the whole Soubah, exclusive of the foregoing Khalsa appropriation, from which was derived only the net effective revenue annually paid into the royal exchequer.

1st. CIRCAR ALI, the viceroyal establishment of the nazim or soubahdar of the three imperial provinces of Bengal, Bahar and Orissa, to defray a large portion ofthe military expenses of government, the whole of the nabob's household in his public and private capacity, together with the greater part of the civil list charges, inclusive of those usually incurred in the foujedarry or high court of criminal judicature. The lands originally thus appropriated, extended in 296 entire or broken pergunnahs, over 21 of the 34 circars, into which the whole country was divided. They were certainly the richest and most productive of the soubah, one-half being situated in the province of Dacca or Hejellee, and the remainder distributed in Jessore, Rajeshahy, Kishenagur, or Dinagepour, and continued altogether invariably under the separate independent management of the nizamut formally, without having been subjected to any additional dewanny assessment for the full space of a century, after the revolution in the value of specie, from the discoveries of America, &c., until the important era of British sovereignty in 1765. At this time, the ausil jumma toomary of the whole jageer, and a large towfeer, or jageerdarry proportional increase on the former established rental, were incorporated with the khalsa revenue, under the same zemindarry jurisdictions; though the amount entire, was unaccountably sunk, embezzled, or collusively withheld from the state. All the scattered valuable territories producing this princely income, to support the amaret, command and dignity of 7,000 horse, constituting the highest establishment allowed to any subject of the empire, were estimated in the king's books at the jumma reckmy, or written account, rupees 16,05,693, being the supposed actual receipts of the jageer at that time, but rated like all other lands at the standard assessment or toomary, for several dispersed divisions, which if united might form ... pergunnahs 60 ... ... Rs. 10,70,465

2. BUNDEH WALLAH BARGAH, designation of the dewanny delegate of the crown; under which, was enjoyed for personal or official charges, including a munsub of 4,000, with the command of 2,500 horse, the extensive fertile

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districts of Baherbund and Bhiterbund, with almost an equal portion of the modern province of Rungpoor since, with natural Hindoo conformity to the ancient usage, acquired by an English dewan in zemindarry tenure, and then held billa sherret or mushroot, in 97 broken pergunnahs, estimated according to the reckmy account at rupees 2,92,500; but assigned at the established rental of ... ... perghs. 20 ... 1,46,250

3. AMEER UL OMRAH, bukshi, or commander in chief of the empire, then in the person of Sumsam ul Dowlah Khan Dowrah, acting by his delegates Moshuffer and Ashref Khan, in Bengal; to whom was assigned, for private maintenance in a munsub of 6,500, denominated zatee or personal, and to support a command of 2,650 horse, a large extent of territory, calculated at the jumma reckmy of 3,37,500 rupees, supposed to proceed from its 63 component parts, situated chiefly in the Delta of Bengal, and with more policy, throughout the frontier provinces of Dacca, Sylhet, or Curry-Barry, &c., to give a special interest to the military commandant in the safety of the districts most exposed to depredation. The kissmuts, or territorial divisions included in this jageer, may be reduced in number, as they were in rental, to the standard assessment of ... ... perghs. 18 ... 2,25,000

4. FOUJEDARAN, the territorial assignments for the civil and military expenses of inferior nabobs, or deputies in the government, of the five great frontier provinces of Bengal; viz.: —

(1) MOORSHED KOOLI KHAN, Naib of Dacca, chiefly conditional jageers, for the establishment of the Neabut soubahdarry of Jehangeer-nagur, the provincial garrisons, under the denomination of Tannahjat, with the daroghagee or superintendency of the topekhaneh or artillery; and nowarrah or fleet of boats. The lands appropriated for these different services, all lying with great impolicy in the special jurisdiction of the foujedar, were scattered in 60 pergunnah fragments, valued at the reckmy amount of 2,40,750, but reduced to the proportional standard of ... perghs. 11 ... 1,00,145

(2) SHUMSHERE KHAN, and four other subordinate officers in the foujedarry of Sylhet, holding, almost in two equal divisions, billa sherrit and mushroot jagheers, for the defence of that province, within its proper jurisdiction, excepting about a seventh part held in Rajemhal; reckmy 4,30,000 rupees, rated at the established rent of small ... pergunnahs 48 ... 1,79,166

(3) SEYF KHAN, governor and jageerdar unconditionally, for the greater part of the rich province of Poorneah, at the reckmy jumma 2,70,280, reduced to standard assessment of ... ... perghs. 9 ... 1,80,166

(4) MUNOOCHER KHAN, a conditional jagheer for the foujedarry of Ghoraghaut, assigned from the lands of Rungpoor perghs. 3 ... 16,666

(5) ALIVERDI KHAN, afterwards soubahdhar of Bengal, &c., but then only foujedar, and jageerdar of Rajemhal and Telliagurry ... perghs. 4 ... 16,666

TOTAL Jageers of the greater Foujedars ... perghs. 75 ... 4,92,800

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5.—MUNSUBDARAM, petty territorial assignments to twenty-one individuals, severally holding inferior rank or offices of trust, throughout the soubah, the generality of them, under the degree of five hundred zatee, and obliged to perform military services personally, when required to do so, by the nazim, with each a small established number of followers. The lands thus appropriated, were chiefly in the provinces of Sylhet, Dacca, Hejellee and Rajemhal, estimated at ... ... perghs. 20 ... 1,10,852

6. ZEMINDARAN, Fiefs in the nature of conditional jageers, conferred on the four frontier landholders of Tipperah, Muchwah, Soosing and Telliagurry pass, within their respective jurisdictions ... perghs. 2 ... 49,750

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7. MEDDED-MASH, subsistence to religious and learned men, throughout Bengal, in small allotments of land, chiefly in Burdwan or Rajemhal, near the seminaries of Pundua or Pirruah ... perghs. 7 25,665

8. SALIANADARAM, annual allowances to zemindars and others, chiefly in the province of Sylhet ... ... perghs. 9 ... 25,927

9. ENAM AL TUMGHA, the only heritable grant of lands known in Bengal, conferred on two moolvies, or doctors, learned in the Mussulman law ... perghs. 1 2,127

10. ROOZINADARAN, for a small talook in Lushkerpoor, in lieu of the pecuniary allowance of a mulla 337

TOTAL of lesser grants of territory to Munsubdar, &c., on different tenures, as specified ... ... perghs. 39 ... Rs 2,14,718

11. OMLEH NOWAREH,—Naval establishment of 768 armed cruizers and boats principally stationed at Dacca, to guard the coasts of Bengal against the incursions of the Moggs and other foreign pirates or invaders. The whole expense of manning the fleet, including the wages of 923 Fringuan or Portuguese sailors, was estimated monthly at rupees 29,282, which, with constructing new vessels and repairing the old, amounted annually to rupees 8,43,452, levied altogether from 112 entire or broken pergunnahs, appropriated for this special purpose, chiefly in the chuckleh of Jehangeernagur, and composing a great part of the richest, most productive lands of that great province, in 99 of the forementioned territorial divisions, yiedling at least four-fifths of the whole assigned rental; while the inconsiderable remaining portion was mostly drawn from the district of Sylhet. But from the sum total here specified, is to be deducted a peshcush of 50,433 rupees, paid by some of the neighbouring frontier zemindars, for lands not rated in the king's books as the property of the crown, with 14,065 more for loss of exchange, &c., and then the net standard assessment will stand ... perghs. 55 ... 7,78,954

12. OMLEH AHSHAM—Establishment of 8112 troops, with artillery for guards and garrisons of the eastern frontier provinces, maintained from the territorial income of lands thus appropriated in jageer, within each respective jurisdiction; viz.:—

	Men.			
SEERAB, the low countries of Dacca and forts on the sea coast	2,820	... large perghs.	13	1,35,060
ISLAMABAD	3,532	... small do.	117	1,50,251
RANGAMATTY ...	1,478	... large do.	4	63,045
SYLHET	282	... ———	4	10,824

TOTAL, including horsemen 8,112 perghs. 138, and rated ... 3,59,180

13. KEHDAH-AFIAL—Expense of catching elephants, defrayed from appropriated lands, nearly in equal proportions in Tipperah and Sylhet 40,101

TOTAL of Naval, Garrison and Elephant charges perghs. 193 11,78,235

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JUMMA TOOMARY TESHKHEES of Bengal, A. B. 1135, recapitulated in the Abstract, according to the more useful territorial divisions then established; *viz.*

KHALSA Lands and Rents of the SOUBAH:

15 EAHTIMAM, whole extensive zemindary jurisdictions assigned in trust by sunnuds or letters patent, to the sole interior financial management of so many single principal landholders	perghs 615 ...	65,22,111
9. PROVINCIAL division as surveyed and laid down in Rennell's Atlas, answering to so many heads of account in the annual settlement of the revenue, under each of which were comprized an indefinite number of lesser zemindarries	... perghs. 505 ...	26,10,772
1 MUSCOORY, small detached talooks, under twenty-one heads of account, but varying in dimensions and rental so often, at different periods of time, as not to admit singly of exact ascertainment, are here reduced to one,	... perghs. 136 ...	17,85,201
TOTAL of the established Revenue paid into the royal exchequer, under twenty-five different heads	... perghs. 1256	1,09,18,084

JAGEER Portion of the TERRITORIAL INCOME.

1 NIZAMUT appropriation	... perghs. 60 ...	10,70,465
9 DEWANNY, the superior Jageerdars, with every other class of Munsubdars	... perghs. 152 ...	10,78,777
TOTAL of the great and lesser officers of state	... perghs. 212 ...	21,49,242
3 NAVAL, Garrison, Militia, and elephant establishments	perghs. 192 ...	11,78,235
TOTAL of Assigned Lands under thirteen heads, to defray the civil and military expenses ...	... perghs. 404 ...	33,27,477
KHALSA Lands, as stated above ...	perghs. 1,256 ...	1,09,18,084
TOTAL of the proportional standard rent of Bengal, Khalsa lands and jageer, under thirty-eight heads, as corrected by Sujah Khan in A. B. 1135, or A. D. 1728 ...	perghs. 1,660 ...	1,42,45,561
Difference to make up the jumma kaumil toomary of Jaffier Khan in A. D. 1722		42,625
Complete original assessment ...	... perghs. 1,660 ...	1,42,88,186

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SECOND PERIOD.

ABWAB SOUBAHDARRY.

THE Circumstances which gave rise to the viceroyal territorial assessments, now to be stated in addition to the original crown rent of Bengal, and set forth in the preceding section, have been occasionally touched on, both in this and our former treatise on Indian finance, introduced in the Political Survey of the Northern Circars. To enter into a minuter detail of the subject, or to exhibit all the proofs and illustrations which might be required to demonstrate facts, or vindicate opinions so contrary to prevalent ill-founded belief, is by no means our present intention. The task would be laborious and infinite, while the true history and actual state of men and things in this country, continue involved in such obscurity, or while the Persian MSS. authorities proper to be referred to on these interesting topics, besides being enveloped in the difficulties of a foreign language, only exist in the hands of a few individuals, with whom great part may otherwise be rendered useless, from want of a technical knowledge of Eastern finance; and while the more enlightened statesmen of our own nation who have been in India, could overlook the effects of a political event of the greatest notoriety, in adopting sentiments so contradictory to universal experience in all other parts of the world, as to suppose for a moment, that during a period of two centuries elapsed from the institution of the original toomar jumma of Akber in 1582, in course of which the newly discovered treasures of America were poured so abundantly into Hindostan through multiplied channels of European traffick round the Cape, there hath not been, particularly in the great commercial province of Bengal, a prodigious influx of specie, which occasioning a diminution in the original standard value of this universal medium of exchange, produced inevitably by the same operation, a nominal increase in the price of manufactures, of the necessaries of life and of labour, requiring ultimately a further proportional demand of territorial revenue to answer the factitiously enlarged exigencies of government. We shall therefore here content ourselves simply with observing, that the necessity of accumulated assessments on the lands of this country, constituting generally the only source of public income, appears as evident, as the extraordinary cause which gave it birth, must be deemed in every respect sufficient to authorize such additional pecuniary levies from the people, as far as they have been at any former time, are or may be still realized, to the state; though without doubt the mode of exaction by zemindarry jurisdictions, introduced by Jaffier Khan, but only properly established in the government of his successor Sujah, towards the 30th year of the present century, was in its principle irregular, unconstitutional, and in its operation productive of the worst effects, being no less injurious to the sovereign rights than highly oppressive to the whole body of peasantry, as well as destructive to general population, the arrangement, good government, or peaceful prosperity of the community at large; yet perhaps greatly short, in the amount of the rightful, original stipulated dues of the exchequer, when stated as they ought, at one-fourth of the gross produce of the soil.

To those who are only acquainted with the rudiments of political knowledge, the want of some ascertained fixed standard to limit the annual public supplies, to the true occasional exigencies of the state, as well as to proportion such demand equitably, on the whole country and its subdivisions, according to the extent, capacity, circumstances of the land, or agreeable to the local state of commerce and manufactures, yielding further internal sources of revenue; must appear at once embarrassing and alarming. But to such as are most skilled in the science of Eastern finance, and whose attention alone we are ambitious now to engage, if they could at any time have admitted the fact,

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either of such a deficiency originally, or subsequently through the confusion and loss arising on Cossim Ali's expulsion from Bengal; it would have been considered a misfortune of the most deplorable nature, attended with increasing inward disorders leading to inevitable ruin, unless timely checked by some powerful expedients. Accordingly, it is to a sense of this want, we are to ascribe the measures pursued or proposed, under the most enlightened administrations of our own days and nation in India, to investigate, ascertain or establish, the first grand principles of every well-regulated system of finance definable, permanent agency with settled forms of management, and a fixed proportional standard assessment, acquired from a positive valued gross rental of the country on a medium of many years, or to be formed by comparative views of past collections, progressively from the earliest records extant, as long as the influence of unforeseen extraordinary events continued to produce great successive alterations nominally in the bulk of revenue, though perhaps with a really diminished weight of burthen on the people. Such were the circumstances that gave birth to the intelligent well-directed plan of supervison in 1769, which if perseveringly executed as ably and vigorously commenced, would at least, have exhibited the chicanery and corruption of interested natives, or afforded sure indications of the fallacy of the financial system imposed on us, at the era of the dewanny, leading eventually perhaps, to the ultimate knowledge then sought for, as necessary to accomplish any true practical reform; such also, were the grounds of procedure or proposed objects of the committee of circuit in 1773, by the well-intentioned, though ineffectual, destructive measure of letting the lands by public sale to the highest bidders, in violation of the constitutional forms of zemindarry agency; in consequence [275] of which, a number of needy temporary farmers let loose on the country, and no less ignorant of the value of their territorial trusts than the sovereign landholders themselves, were compelled to compromise expected benefits for a small douceur, in the nature of a private fine, for reinstatement levied from the ejected official tenants, who of course were to be indemnified by new encroachments on the rights of government; and to such doubtless, must be attributed the native amaney scheme of 1776, on one side of the question then agitated, as well as in opposition to the memorable plan of settlement already so often mentioned, of which the leading feature, on the truest principles of European policy, was a permanent moderate quit rent. Yet even the feeble lights now held out, if they could have been easily enough exposed to view, might in a great measure have saved the sad perplexity, and loss of time and expensive labour incident to so many eventually fruitless deviations from the direct simple path to all the important desiderata of financial knowledge.

At least such must be our determined belief, after having presumed in the present or a former political Treatise, submitted in like manner to ministerial consideration, to decide authoritatively on the highest possessive right of territorial property, controvert received opinions, and assign to the sovereign power in Asia that which, in Europe universally, by fiction of law or virtually, is vested in the subject. After pretending to have ascertained the fixed quota of the gross produce of the land due to the circar or prince as landlord, and shared with the ryots or labouring inferior tenants, to be the *rebba chout* or one-fourth, liable only to a diminution of about a tenth part of the amount of this proportion, to defray the charge of intermediate agency of the whole body of zemindars, acting permanently in one or all of the following official capacities by virtue of sunnuds or letters patent from the high dewanny delegate of government, viz., either as annual contracting farmers-general of the public rents; formal representatives of the peasantry; collectors of the royal proprietory revenue, entitled to a russoom or commission of five per cent. on the net receipts of the mofussil or subordinate treasuries; or as financial superintendants of a described local jurisdiction, periodically variable in extent, and

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denominated eahtiman, trust or tenure of zemindarry, talookdarry, or territorial servile holding in tenancy; within which however is appropriated, a certain small portion of land called *nancar*, partaking of the nature of a free-hold, serving as a family subsistence to the superior landholder, to give him an attachment for the soil, and make up the remainder of his yearly stated tythe, for personal management in behalf of the state. But more especially such must be our firm political creed, after having indicated or brought forward a formally fixed proportional assessment of the whole country, applied practically for the first time within British knowledge, to its several financial subdivisions of territory, and traced through various progressive changes or improvements, from the original institution down to the ultimate reform, probably attainable perfection, of this famous rent roll, known by the technical Persian terms of Ausil Jumma Toomary of Bengal; necessarily and constantly used in forming the annual settlements, as well as in regulating jageer or zemindarry grants, from the 22d year of this century, to the very moment of the company's acquisition of the dewanny; and exhibiting, as hath already been observed, a more recent, particular, accurate, comparatively just, well proportioned standard rental, the whole to its parts, and these, to each other periodically, than perhaps at this day is to be found among the records of any existing nation, with a dominion of equal extent, in either quarter of the world. Nor are we altogether destitute of hope in being able to impress our own conviction on the minds of others, when to the display of these fundamental principles of the actual system of Mogul finance, be added a view of the temporal influence of enlarged commerce, with an extraordinary influx of specie from the American mines, authorizing an accumulated demand of annual revenue, now to be set forth under the head of Abwab Soubahdarry or new perpetual imposts, levied in addition to the old established royal rental by the authority of the provincial governors, in their advancement to independence from the beginning of the present century. And when it shall be shown that it is not the extent or irregularity of these assessments, considered either in their primary magnitude or inequality, and supposed enormity of exaction in behalf of the public, at the close of Cossim Ali's administration in 1763, that are causes of complaint and real grievance to the people at large; but the subordinate, extremely disproportioned distribution of the increased amount, over unascertained territorial subdivisions, according to the arbitrary will of tyrannic zemindars, freed from every constitutional controul, through the ignorance, wilful negligence, or depravity of native superintendants, who have lost in part, could dispense with the more general use, or suppress the knowledge from their superiors of a fixed valuation of the lands so practically serviceable in every important operation of finance, as well as to check the most corrupt, inefficient personal agency.

In such hope, we proceed to remark that the extraordinary levies thus imposed on the several districts of the soubah, under the technical descriptive terms, distinguishing this Second Period of our Comparative Analysis, might be divided in respect to local extent, into general, partial, and special assessments. The first class extending universally to all the zemindarry jurisdictions, of Bengal, would appear to be only least oppressive, because less considerable in amount, to the dimensions and valued rental of the whole country; the second, confined to the khalsa lands of the interior chucklahs entire or broken, though of small importance comparatively to the jumma toomary of the same territory, would seem infinitely more grievous to the peasantry; and the third applicable to jageers and such provinces as were then and may be still in part denominated frontier, however great in proportion to the standard rent roll of these districts, or the sum of each of the two other classes of [276] Abwab, would be found incontrovertibly the easiest and most equitable with respect to the bulk of inhabitants, while the aggregate of the whole could be considered, if at all burthensome, not from the weight of the original demand of government, so

much as the increased unequal exactions of the zemindars, under the sanction of such authoritative imposts, of which the proportional shares where not ascertainable, in the detail of variable indefinite subdivisions of territory. But, in conformity to our general plan, we shall arrange this branch of our subject chronologically, and assign to the several soubahdars the various perpetual imposts levied on the lands or ryots, through the agency of the superior landholders, within the period of each successive administration, beginning with Jaffier Khan, as the earliest on record, in which the practice thus of assessing the country in gross, by zemindarry jurisdictions, was first introduced in Bengal.

ABWAB JAFFIER KHANY.

The Nabob Motumen ul Moolk Allaou Dowlah, Jaffier Khan Bahadur, Assid Jung, may be said to have commenced his soubahdarry with the antedated reign of Furrokhseer, in A. D. 1711, though he was not formally established in his government until some time after that monarch's actual accession to the throne of Delhi, two years later; and having retained possession till his death in the 9th year of Mahomed Shah, towards the end of 1138 Hegira, 1133 Bengaleh, and 1726 of the Christian era, accounted with the royal treasury, as we shall hereafter show, for the receipts of Bengal, forming the best portion of his viceroyalty, during the exact lunar period of 15 years 9 months and 3 days; in course of which, the only perpetual additional impost levied on the country and carried to public account, was that known under the head of *Abwab*.

1. KHASNOVEESSY:—The origin of this most ancient soubahdarry assessment was a russoom or fee, exacted from the zemindars at the renewal of their annual leases by the khalsa mutseddies, from whence the technical denomination khasnoveessy, special writers or accountants of the exchequer. The amount ascertained to have been so raised over the whole country, did not exceed rupees 1,91,095. To this, however, was added under the same head, rupees 65,511 more, being the price of gold mohers 4,679⅜, rated at 14 rupees each, sent yearly by the nazim to the court of Delhi, as a token of homage at the usual recoinage on the anniversary of the king's accession, nuzzeranah on occasion of other public festivals. Generally all these extra collections, it must be remembered, extended only to the khalsa portion of the lands of Bengal, which may in round numbers be stated at the ausil jumma of a krore of rupees, after deducting the amount of variable revenue; but in the present instance, besides the increase of the mhal or ground rent; there was a small addition on the sayer in the article of russoom ghettery, or duty on bale goods exported from the panchoutra or custom-house, of Chunacally, in the city of Moorshedabad, calculated on a medium of years at rupees 2,252. Nevertheless, the aggregate of the whole, consolidated into a fixed perpetual impost from the very commencement of the present century, and continued to be levied henceforward without intermission, throughout all the provinces, until the period of the company's acquisition of the dewanny, is little more than 2½ per cent. on the original rent roll, or precisely rupees 2,58,857, and being assessed on all zemindarry jurisdictions, though with little regard to the proportion of each to the mhalgoozary of the whole soubah, and still less in respect to the subdivisions of those larger districts, among themselves; the burthen could scarcely have been felt by the peasantry, even supposing their landholders to have clandestinely tripled the amount thus authorized to be levied from them, by the order of the nazim.

But besides the fixed avowed assessment of khasnovessy, there is undoubted proof of Jaffier Khan's having exacted temporary aids from the zemindars, under the heads of fines nuzzeranah or mahtoot; for in fact we find, as shall be shown at the conclusion of the succeeding administration, which may be said to have

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also terminated the Mogul sovereignty in Bengal, a much larger sum carried to credit of the imperial treasury than was collected on account of the new abwab, unless an "*et cetera*" annexed to this head in the statement of receipts now referred to, implies the certainty of additional unspecified imposts of a similar description. In the mean time, we venture by anticipation to assign to the soubahdarry of this renowned financier as the produce of such arbitrary levies, with the larger contingent legal income arising from occasional renewals of zemindarry sunnuds, and annual surplus revenue of fifteen lacks, which added to the stipulated dues of the exchequer as those established and already set forth in the jumma toomary, or its recent increase of khasnoveessy, make the net public income of that long period of famous representative government now closed, amount at least to one krore and sixty lacks of sicca rupees.

ABWAB SUJAH KHANY.

Sujah ul dien ou ul Dowlah Mahomed Khan, better known in Hindostan by the name of Mirza Decany of Boorhanpoor, appointed successor from Delhi, in titles, honours and delegated trust of the triple viceroyalty, become vacant by the demise of his father-in-law Jaffier Khan, ruled virtually from the moment when, hearing of this event, he left his nabobship of Orissa, and took charge of that of Bengal, until his death in the 20th year of Mahomed Sha's reign 1152 Hegirah, 1145 Bengaleh or A. D. 1739, including a period of 13 lunar years, of which however he only accounted with his sovereign, whose authority had latterly been annihilated in consequence of the invasion of Nader Shah, for the imperial collections of ten years 6 months and 22 days, withholding almost wholly the amount of the additional fixed assessments, levied officially in the country during his own administration, under the following heads of account, kept henceforth separately, with *[277]* others of a similar nature and more recent date in different departments of the Khalsa, termed the Nizamut in contradistinction to the royal dewanny dufter, as considered to appertain exclusively the subahdar or nazim; viz.

2d. NUZZERANAH MOCURRERY,—fixed pecuniary acknowledgments paid by the zemindars as farmers-general of the king's revenue virtually for improper remissions, indulgences, favour and protection; forbearance of hustabood investigations or privilege of being freed from the immediate superintendance of aumils; but ostensibly and formally, to defray the charge of nuzzers sent to court at the *eyeedein* or two principal yearly Mussulman festivals, and other great ceremonial days, in like manner as the jagheerdars or holders of assigned territory were, as Mahomedans, with more propriety obliged to contribute their share of the whole demand. This impost, agreeable to the universal custom of Hindostan from the remotest period of financial history in detail, must necessarily have been included in the temporary operations of Jaffier Khan; but it only became mocurrery or permanently fixed in Bengal at the beginning of Sujah's government, and being then considered a very moderate, as it was a pretty general assessment extending to all except some of the frontier districts of the country, if it were not for the fraudulent increased exactions of the landholders, under the same administration, would now be scarcely felt by the peasantry, in its authorized original magnitude of about six and a half per cent. on the khalsa land rents, or more exactly... ... Rupees 6, 48,040.

3d. ZER MAT-HOOT,—one of the most ancient locally universal imposts of this soubahdarry period, in being somewhat variable in amount, depending on the charges to be defrayed by it, and therefore wrong in principle, as liable in the first instance to abuse, may possibly have suggested to people in Europe some affinity between it, and the arbitrary taxes of maltote in France, Spain and Portugal. When the Indian assessment became a subject of British parliamentary enquiry in 1772, on the clandestine revival of it, with accumulated burthen

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under Mussulman management, after the acquisition of the dewanny; and indeed from some resemblance in the pronunciation of either term, as well as in the nature of the thing to be expressed, we might be led to imagine it was borrowed from the Portugueze, in their early intercourse with Bengal; though that nation originally may have derived it from the Moors or Saracens, by compounding the Arabic terms *mhal* to *het*, very significant of an oppressive exaction, levied in the East by nations, whose troops chiefly consist of cavalry, as the price of forbearance in not trampling the cultivated fields of the ryots in passing over their ground; and known more generally in Hindostan, under the denomination nuzzer sewarry, gift to riders or lalbundy, expense of shoeing their horses. But the zer, or money contribution, called mat-hoot, now in question, appears undoubtedly of Hindoo etymology, signifying literally a certain proportionable increase of a capital sum, applied technically in the present instance, to a percentage of about one and a half rupee on each hundred of the ausil jumma of the khalsa mhals, and made up of the four following component aboabs; *viz.*—(1st.) Nuzzer pooneah; presents exacted from the zemindars by the officers of the exchequer at the annual settlement, a second time resumed by government.—(2d.) Bhay-khelat, price of the robes bestowed at the same time, on the most considerable landholders, as tokens of yearly investiture in their offices of farmers-general of the king's rents.—(3d.) Pooshta-bundy, upholding the river banks in the vicinity of Lal Baug and the Kellah of Moorshedabad.—(4th.) Russoom-nezarut, commission of ten annas per mil. enacted by the nazur jummadur, or head peon, on the treasure brought from the Mofussil. All of which thenceforward carried to the public credit, constituted a permanent additional revenue extending over the whole country, of ... Rupees 1,52,786. 6.

4th. MAT-HOOT FEEL KHANEH, a partial contribution, in other respects similar to the last-mentioned, to defray the expense of feeding the elephants of both the nazim and dewan, kept at Moorshedabad, levied for the most part on the interior districts, in exclusion of Rokinpoor and those to the frontiers on the east and west, *viz.* Jellalpoor, Tiprah, Sylhet, in the former quarter, and Poorneah, Rajemhal, Beerbhoom, Bishenpoor, Pacheet, in the latter; which yielding together about one-fifth of the ausil jumma of the khalsa lands of the whole country, left only a fund of eighty lacks of that original rental, for the operation of the new assessment in the proportion of nearly four per cent. amounting exactly to ... ... 3,22,631.

5th. FOUJEDARRY ABWAB:—It is a mistaken notion that such imposts were in the nature of confiscations or temporary fines on personal property, and exacted by the foujedars in their judicial capacities. On the contrary, as hath already been observed, they were limited permanent assessments on the land, levied by these subordinate provincial rulers within their respective jurisdictions, on the like principle, and agreeable to the same proportional standard of the toomary, as influenced the conduct of their superiors in the Soubahdarry. Accordingly, the burthen of them, fell almost entirely on the distant frontier districts, which originally were imperfectly conquered or explored, and therefore left politically to the sway of arbitrary delegates, for the unequivocal purpose of ascertaining more accurately, or expediently to increase the territorial rental of the ryots, considered always as appertaining of right to the actual sovereign. These additions then of improved revenue, may be termed special, less properly in regard to local extent, comparatively with the four preceding articles described, than on account of the few heads, under which they were comprised, and in the first instance settled by chucklahs, or foujedarry and tanadarry jurisdictions, instead of, as [278] more universally, by subordinate zemindarry districts. They were, however arranged very unequally, in the three following subdivisions; viz.

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(1st) ABWAB, FOUJEDARRY, SYLHET, &c., included

First: A general impost on that province, which will appear great in proportion even to the whole of its original jumma, jageer and khalsa, being 5,31,455; and in truth may still exceed the actual circumstances of a distant frontier country, poor in culture, and so little benefited by commerce, that to this day revenue and merchandize are paid in cowries, as the substitute for a common medium of exchange in money; nevertheless the established increase here, brought to the credit of government in the time of Sujah Khan, and before levied by the foujedars, amounted to ... Rs. 1,59,535

Second: A very easy moderate assessment on the extended khalsa portion of the rich, large, unascertained province of Poorneah, so much improved in sovereign estimation under the vigorous administration of Seyf Khan and Aliverdi Khan, then acting under the soubahdar of Bengal 2,83,027

Third: A similar impost on Tiprah Roshenabad; from which however ultimately is to be deducted, Rs. 87,993 (being the excess of our valuation of the district taken from Jaffier Khan's toomary settlement and that of Sujah's) when the zemindar had recovered for the most part his country and independence; for the present we state the whole foujedarry increase at 1,84,751

Fourth: Nikhas, a duty on horses and other cattle, brought for sale to the city of Moorshedabad 11,679

Fifth: Tannahjat, small garrisons or stations for sebundies or other military corps in different parts of the country. Universally, wherever troops were assembled, there was a bazar or market, subject, for the sake of a regular police, to a cutwal, who held his appointment from the commandant. Retailers were licensed to vend liquors for a fee, and on account of such other articles as were to be exposed to sale, paid a certain duty. These profits, considered at first a private emolument of office, were in process of time seized by government. Such was the foundation of the tannahdarry revenue of Cutwah, amounting to 48,000

Rangamatty, including the kehdah expense of catching elephants	24,000	
Neldy, in Boosnah	24,025	
Mahomed Shahy	10,860	
And of 19 other small tannahs	8,843	
		1,15,728
TOTAL Aboab Foujedarry Sylhet, &c. ...		7,54,720

(2d.) ABWAB FOUJEDARRY GORAHGHAUT:

These extended to all the principal zemindarries or pergunnahs of the whole chucklah, in a very minute participation of the sum total 19,279

(3d.) ABWAB FOUJEDARRY MOORSHEDABAD:

In like manner prevailed throughout the chucklah, and may probably, as well as the preceding article, have been levied as fines or small arbitrary taxes, if not of the nature of Tannahdarry Aboab ... 16,639

TOTAL of the Foujedarry Aboab Rs. 7,90,638

Under the four preceding more general heads, were comprised the whole of Sujah Khan's established territorial assessments, forming an increase of

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something less than one-fifth of the ausil jumma, of all the khalsa lands of the Soubah, or more precisely ... ... Rs. 19,14,095

To which, if we add the amount of the prior article of khasnoveessy ... . Rs. 2,58,857

The TOTAL of Soubahdarry Abwabs will be ... Rs. 21,72,952,

or near 22 per cent. when proportioned to the original crown rent; from the first introduction of these exactions, under Jaffier Khan, to this remarkable era in the history of the decline of the Mogul empire in Bengal, as well as over the rest of Hindostan, including a period of near 26 years, closed in 1739 with the last popular delegated government appointed from Delhi. But it hath been observed, that exclusive of the imperial toomary and additional avowed imposts, levied by the former viceroy, there were, probably, contingent temporary receipts from the country, to the amount of 15 lacks more, which made up the sum total of the public revenue then, one krore and sixty lacks. In like manner, under the administration now in question, though a formally acknowledged increase of the old valued rental had taken place, greatly exceeding the presumed extra contributions raised by Jaffier: so we must assign to his successor, a further yearly income, proceeding from the same casual sources of secret benefit. The estimate, however, should not be made by an equal proportional standard; for of the funds which constituted the former's private advantages, the nuzzeranah, with lesser customary receipts of the nizamut in the latter's government, were henceforth permanently consolidated with the other stipulated dues of the exchequer, so that, perhaps, no more than the authorized established peshcush for the renewal of the zemindary [279] sunnuds, can with propriety be brought into the account, and which, though periodically variable, yielded a large constant supply to be calculated, on a medium, at least five and a half lacks; reckoning in a revolution of 19 years, a renovation of all the grants of the lands of Bengal to produce in that time the ordinary fine of one year's original jumma, and limiting thereby the whole of Sujah Khan's income, to about a krore and seventy lacks, or only ten lacks more than hath been assigned to his predecessor.

The known universal practice of this representative Mogul government in all parts of Hindostan, from the commencement of this century down to the present moment, in levying such extra-contributions as have been now stated, would render it unnecessary to exhibit proofs merely in confirmation of the fact, otherwise an ancient statement in our possession, of the estimated collections of the country twelve years subsequent to the period in question, might be considered the most conclusive evidence. It is therefore rather to establish collaterally another point, of great importance in political speculation, that we in this place interrupt the progressive order of our subject, to introduce some particulars of an account before alluded to, serving also at the same time, to evince the truth of what we have here ventured to advance. The Persian papers, constituting the authorities on which we proceed with full assurance of their sufficiency, state at the beginning, that a copy was given to an English gentleman high in office on the 6th Maug 1182, Bengaleh, or about the middle of January 1776, by Siry Narrain, gomastah of Luckmenarrain canongoe, jointly with Narsing, serishtadar of Mehendernarrain, the other canongoe. Then follows, an abstract of the eahtiman bundy (being the teshkhees jumma toomary) of the khalsa mhals of Bengal in 1135, in the time of Sujah Khan; the jageer appropriations of the same period, with accompanying remarks; and the general heads of the jumma of the dewanny lands on which our first bundobust was made in 1765; the whole corresponding precisely with the similar translated accounts lately published, and annexed to Mr. Francis's plan of settlement of the revenues, &c. It is from a supplemental part of this

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original performance, which may not in like manner, have been communicated, that we derive the particulars now to be set forth summarily, and entitled,

MEMORANDUM of TREASURY remitted to the royal presence, from the Soubah of Bengal, &c., viz.:—

First:—In the government of Jaffier Khan from the first of Seffer of the 1st year Shehud Meerhoom (meaning Turrokhseer) to the 5th Zicadeh of the 9th Ferdose Aramgah (Mahomed shah) 15 years 9 months and 5 days.

COLLECTIONS on account of the ROYAL EXCHEQUER:

Jumma toomary of the nihal and sair of the soubah of Bengal					14,07,38,136 1 8
... Do. ... of the soubah of Orissa ...					38,37,151 9 2
... Do. ... of Baghelpoor or Bahar ...					7,21,245 3 0
Amount realized of the established dues of the Khalsa Shereefa					14,52,96,532 13 10
Peshcush, &c., variable income of Bengal Nuzzer Eyeedein, collected from the jageerdars	1,28,39,998	15	5		
Wojoohat khasnoveessy, &c., produced	67,65,480	13	15		
Effects of the late Kemal ul dien Khan	1,98,294	0	0		
					1,98,03,773 13 0
TOTAL produce of the imperial revenue of the three Soubahs Rs.					16,51,00,306 10 0
REMITTANCES of treasure, &c., to Delhi:					
On account of the soubah of Bengal					16,05,41,909 14 7
Do. ... ... of the soubah of Orissa					38,37,151 9 2
Do. ... ... of Baghelpoor or Bahar					7,21,245 3 0
TOTAL of remittances, by bills, in treasure or included charges of transportation, of which the particulars are not inserted } Rs.					16,51,00,306 10 0

Second:—In the government of Sujah ul dowlah from the 6th Zicadeh of the 9th year of Mahomed Shah to the 27th Jemade ulawul of the same reign, corresponding with 1143 Bengaleh, comprising a period of 10 years 6 months and 22 days.

Collections, stated as in the preceding account, but detailed in ten sums periodically realized; viz.:—

Bengal jumma toomary of the Khalsa Shereefa ...					9,94,75,831 13 19
Peshcush, &c. variable income					
Nuzzer Eyeedien	8,56,918	8	0		
Wojoohat khasnoveessy, &c. ...	52,05,577	10	0		
Effects of Jaffier Khan, deceased ...	60,93,227	5	3		
Do. of Ibrahim Ali Khan ...	1,00,000	0	0		
Do. of Nazir Ahmed ...	1,02,648	4	0		
Kola Pooshan, European factories ...	5,65,000	0	0		
Yaft Khedmat, fees on the grant of zemindarry and other offices ...	4,50,000	0	0		
Fine imposed on Bedia ul Zeman, zemindar of Beerbhoom ...	1,06,000	0	0		
					1,34,79,371 11 4
Baghelpoor or soubah of Bahar, in the same time ...					1,85,135 5 5 [280]
TOTAL imperial revenue acknowledged to have been realized in *both* provinces } Rs.					11,31,40,338 14 8

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N. B.—The province of *Orissa* being under the separate government of Mahomed Tucki Khan, the illegitimate son of Sujah, or Moorshed Kooli Khan his son-in-law.

REMITTANCES to Delhi, in sums equal to the collections of each soubah, detailed as follows :—

In specie	8,12,27,674	9	3	
Bills of exchange	2,99,57,470	15	5	
Charges transportation and hindoviat	4,90,193	6	0	
Payment of money borrowed in the government of Jaffier Khan from merchants and bankers ...	14,65,000	0	0	
				11,31,40,338 14 8

TOTAL of remittances on account of the soubah of Bengal in the period of both governments, rupees 27,34,97,113. 7. 10. of which the khasnoveessy, being the only established impost avowed, of all those which had been levied in addition to the ausil toomar jumma, made rupees 1,10,71,068. 7. 15. or at an annual medium of 25 years ... ... rupees 4,78,842.

The most material article of the preceding accounts, and from which we mean to draw an immediate conclusion, applicable to the subject of enquiry, is that where credit is given to the royal treasury, for the effects of Jaffier Khan, agreeable to the universal maxim of Eastern policy, establishing in the crown a reversionary right to the property of individuals employed and dying in the service of the state. We might here dwell on the principles of a despotic legislation, which seems, in a great measure effectual, as it might originally have been intended to remedy the deficiency of corrupt agency, perhaps inseparable from every system of government, not founded on a national sense of public virtue: but it is sufficient for our purpose to remark the implied authority given to the delegate for all financial exactions, of which the prince eventually participates; and that, in the instance before us, the viceroy had amassed a considerable private fortune, in the period of his administration. This wealth could not have been accumulated, even partly, in the inferior gradations of office. Bribery is the oridinary road to preferment in Asia, and is expensive in its first stages, however ample may be the reimbursement in the last. Neither could it have been acquired partially by collateral aids, from the revenues of Orissa or Bahar; for both these provinces considered as frontiers to Bengal, when in the distracted state of the empire, the nabob or deputy looked forward to sovereign independence, were bestowed almost wholly in the nature of Military fiefs, on near relations, or trusty adherents, as the anticipated rewards of personal attachment to the inclined rebellious chief. Much less could any considerable portion of it, have been made, by savings from the income of the jageer Ali, which though large, was only sufficient to bear the burthen of the civil and military establishment of the nazim, and if apparently an increasing fund, was only nominally so, in proportion to the influx of specie, like the factitious rental of the country. In short, as something more than the ordinary established revenue of Bengal was faithfully and regularly accounted for, the private riches of the officer, thus in the highest public trust, could only have arisen from such extra-ordinary and more secret levies, as we have suggested. The amount of these, we have ventured to fix in round numbers at 15 lacks, which in a period of 15 years, should have formed the aggregate of one krore

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ninety-five lacks, after deducting the annual sum of two lacks, for the surplus collections, under the head of khasnoveessy, &c., exceeding the ascertained produce of that impost singly; whereas the whole of Jaffier Khan's effects, brought by his successor to the emperor's credit, fell rather short of sixty-one lacks, and from this, is to be subtracted, supposing it the full amount of the defunct's property, more than fourteen and a half for repayment of money borrowed. But in Hindostan, though the whole personal or real, if there be any such, estate of subjects in office, devolves of right to the prince; yet political clemency usually gives up, as a matter of indulgence, to the natural heirs, the greater share of what cannot be touched, without a violation of the more sacred rights of the haram, within the walls of which, and perhaps only in the knowledge of a favourite begum or her eunuch, the provident hoard hath probably been deposited, to favour ambition in its wanton career to the pinnacle of greatness, or meet a reverse of fortune, more generally to be expected through the vicissitudes of every individual's life in the Eastern world. A moiety of the whole, therefore, may always moderately be reckoned on as eluding the grasp of despotism, to fall into the hands of private inheritors according to the civil institutions of free societies; and as there must in all cases, to realize the sovereign's portion, be one or a greater number of intermediate agents, whose principles must ever be supposed to swerve from the standard of public virtue, in proportion as the system of government deviates from republicanism, so we think ourselves fully justified, agreeable to an almost universal rule throughout the dominions which once composed the Mogul empire, in reducing the regal share in every kind of property ascertained by pecuniary estimation, to one-fourth of the total assets originally forthcoming, and which calculated on the datum of credit in Sujah Khan's account, with the khalsa shereefa, for the [281] effects of his father-in-law, will leave for himself, who was natural heir, administrator, and successor in office, a treasure in money or jewels of a krore and seventy lacks. As in like manner, by analogical computation, we might assign to his son Surfraz Khan, at the period of his accession to the soubahdarry, an additional inheritance, of as much more; and yet this accumulated stock of private riches, however great considered as the defalcations of a provincial delegate, was by far too slender to answer the ordinary eventual exigencies of the same country, in a confirmed state of independence, much less, support the extra charge of unsettled usurpation, liable to the attack of contending individual ambition, as well as the shock to be apprehended from the struggles of the rightful sovereign. The Eastern prince who, in ten years of peace, does not hoard up a fund which, when returned in the common course of events into the general circulation, will be sufficient to defray the extraordinary expenses of a war of equal duration, must be a shallow politician; and he holds dominion by a precarious tenure, if trusting to his own particular situation or relative circumstances of neighbouring states, he rejects so salutary a maxim, derived from the experience of ages; while it may be observed of the whole of Hindostan, that the territory is scarcely worth possessing, which in the same period of tranquillity, does not admit of an economical saving of at least one-fifth share of its annual income.

The collateral political result intended to be drawn from the preceding documents, we shall here barely indicate, but not enlarge on, though the subject naturally forces itself on the attention, on viewing an aggregate of remittance from the soubah of Bengal to Delhi, in the course of only 25 successive years of tributary dependence, which supposes necessarily an excess of a million sterling in specie coming in annually to the former, on balance of its proper trade. In our Political Survey of the Circars, this was the conjectural amount of the influx of money for the yearly profit on

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the whole commerce of Hindostan, to show the necessity of increased assessments on the land, to maintain the former equilibrium with money. But the calculation, it is to be remembered, was on the assumed medium income of two centuries; and that it is only since the rise of the barbarous Marhattah aristocracy, on the ruins of the great Mussulman empire of Bijapour, on the Malabar coast, towards the end of the last century, that the exported produce or manufactures of a province have so prodigiously increased, as thus in a manner, to absorb almost entirely the mass of estimated returning wealth, flowing from abroad into all parts of the Mogul dominion. Still the most flourishing era of Bengal, in the contemplation of a people endowed with patriotism, or interested in the cause of true national prosperity, was to come, when all its fund of native riches circulated within itself. Yet this, in the instance and period before us, was so differently understood, even by spirits the most active and turbulent, of a race habituated to slavery, and taught to revere the order. simplicity, and grandeur of despotic empire, or glory in subordination, that we find the subordination of Sujah Khan's administration, celebrated according to the eastern custom of commemorating the death, with some relative circumstance in the life, of a great man, by the numerical sentence applied to his exit, of "Rounech az Bengaleh ruft, splendour from Bengal was gone;" the letters of which in the Persian alphabet, make up the year of the Hegira 1152 when he died.

Abwab Aliverdi Khany.

Sujah Khan.

The nabob Hessam ul dowlah Aliverdi Khan Mohabut Jung, had previous to the death of his principal and patron, Sujah Dowlah,* made himself in a manner independent, in his neahbut soubahdarry of Bahar, and by means of the wealth, influence, or military strength acquired in consequence was enabled to wrest the viceroyalty of Bengal, towards the latter end of 1740, from the feeble hands of Sirfraz Khan, the son and successor of his benefactor, who had proved himself altogether unworthy of a dominion, presumptuously considered as inheritance, rather from the imbecility of the Mogul empire, than any pretensions of his own, either in form or right, except the insufficient plea of casual occupancy for the space of about a twelve month, in support of which however, he bravely lost his life. The usurper now in question, on the contrary, won the vacant government by the sword, which conveys a right tacitly or compulsively acquiesced in everywhere, but in Hindostan openly acknowledged as legitimate; and by the same powerful instrument of rule, maintained his conquest during a turbulent period of 15 years, with vigour abroad, and all the moderation internally to be expected from a despot, who is politically the friend of the great mass of the people, not so much in resuming the official clandestine gains of a few individuals, become a jealous incumbrance to administration from the wealth thus acquired by fraud or peculation, as in reducing the number of such vassal tyrants, and restraining their operation, over the more useful though poorer subjects of the state. For the first ten years of his formal soubahdarry, in consequence of the war in which he became immediately engaged with the Marhattahs, accompanied by the civil dissentions of his own followers; so far from having it in his power to enforce the levying additional assessments, that he fell infinitely short in realizing the amount of those already established. Even of the jumma toomary in 1149 Bengaleh or A. D. 1742-3, no more than rupees 64,52,433, were collected; and it may be useful here to observe, that the estimate of the same year's deficiency, chiefly occurring in the districts overrun to the west of the Ganges, near 22 lacks were placed to the account of Burdwan. In the

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succeeding seasons, the loss of ordinary revenue was much greater; in so much that when Aliverdi, thus harrassed from abroad by a barbarous powerful enemy, or distracted at home through the defection of his patan leaders, endeavoured to avert the threatened vengeance of his nominal sovereign, by a show of submission to the imperial [282] authority, then backed with the military power of Sefdar Jung, the vizier, in the promised future payment of half the royal income of the soubah, stated at fifty-two lacks, we are inclined to believe, that this might have been then the utmost of the annual medium receipts of the khalsa shereefa, and if to this be added three-fourths or 16 lacks of the permanent soubahdarry abwabs, at the same time forthcoming, we shall probably have ascertained nearly the whole effective unappropriated land rents of the country, regularly collected during the term of the Marhattah depredations.

What the amount of extraordinary temporary exactions might have been from the principal zemindars, such as those of Rajeshahy, Dingepoor, and Nuddeah, whose jurisdictions, situated for the most part to the east of the Ganges, were not liable to be ravaged; it is impossible to estimate with sufficient accuracy, at this distance of time. But considering their reputed affluence, the indulgence shown to them, particularly in the forbearance of a hustabood valuation of their respective levies from the ryots, in the name and behalf of the soubahdar, spurred by the pressing exigencies of the occasion, and supported by uncommon personal ability to enforce his will, a large sum may reasonably be allowed. Nevertheless, calculating the difficulty of obtaining such casual aids, drawn forth at all times in Hindostan solely from apprehension of feeling, otherwise, the wrathful iron rod of despotism, so very different from the patriotic sentiment of freeer countries, which yield a voluntary contribution to the state in the day of need, we cannot think ourselves authorized in stating his pecuniary sources of every kind annually productive of more than 80 lacks of rupees; which however economically administered, with the expenditure, of his original private fortune accumulated in Bahar. The wreck of Sirfraz Khan's, though undoubtedly much over-rated by a contemporary Persian historian, at five krore in plate or jewels, with thirty-eight lacks in money savings from the returns of his own jageer, and the military aid of all the other great munsubdars or provincial feudatories of the crown of Delhi, subject to his authority, enabled the fortunate vigorous genius of this man to overcome apparent insurmountable difficulties which opposed his first outset in the career of usurpation, to resist successfully, under a variety of disadvantages for near ten successive years, the utmost offensive force of the Marhattahs, in the very zenith of their power, and then the most formidable warlike nation of India, exasperated at the insidious Mussulman policy of their opponent, in the treacherous murder of some of their ablest leaders; and ultimately to establish a virtual independent dominion, eventually transmitted to his posterity, in exclusion of the ancient rightful sovereign, throughout the vast invaluable territory composing the once united viceroyalty of Bengal, Bahar, and Orissa, excepting that portion of the latter soubah lying south of Subanreka, relinquished to his predatory invaders as the price of tranquillity, or more properly a guarantee for secure enjoyment in the rest of his possessions; yet ostensibly only as a loyal compensation for the impotent imperial concessions to the demands made by these freebooters, in the insolence of their triumph over the feeble declining authority of the house of Timour. It was not then, till the year 1751, a twelve month after the complete restoration of peace, that Aliverdi, besides the amount of the former territorial assessments, found it expedient, as no doubt he thought it proper, in imitation of his predecessors, to levy similar additional imposts. To such even, as admit in speculation the vast fertility of India, and that the transient calamities

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of war are felt in general there more slightly than elsewhere, by a people of few wants, poor in substance as in spirit, while operating subsequently only as a respite or fallow to the soil, give fresh vigour for the more abundant reproduction of yearly fruits; it may appear rather extraordinary, that so immediately after the conclusion of a long predatory war, the lands should still be able to bear further financial operations. But to those who more perfectly understand the circumstances of the country; how light the original burthen imposed by government on the peasantry, comparatively with those of other nations, and of the increased authorized exactions since, proportionably to the influx of the signs of wealth; how easy the process of cultivation, yet how abundant the returns of a double yearly harvest; how sure and constant the protection given by the most savage enemy to the truly useful labouring husbandmen, enjoying the ready uncommon advantage of a never failing stock of cattle, at all times preserved from harm through the veneration of the superstitious Hindoos, and so providentially nourished by the political bounty of the state, in allowing the use of a free unbounded pasturage; to such reasoners, aided by local or practical experience, the immediate capacity of the lands to bear the weight of the new assessments on this occasion, laid on the several zemindarry jurisdictions of Bengal, will scarcely appear problematical; and instead of being considered onerous to the ryots, would perhaps rather have been thought a judicious spur to quicken their industry, if the distribution of the additional burthens had been made agreeable to the forms and known measured standard of territorial subdivisions, instituted under the imperial Mogul government. However this may be, Aliverdi began his peaceable career in finance, in 1158, A. B. by the establishment of the

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ABWAB.

6th. CHOUT MARHATTAH.—The well-known tribute exacted by the Marhattahs from the Moguls, and which at this time afforded a pretext to Aliverdi Khan, in common with other soubahdars, to levy an additional assessment on the khalsa lands, was first formally acceded to A. D. 1717, by the Nizam or viceroy of the six soubahs of the Decan, in the reign of Furrokhseer. It originated about ten years before, through, the wantonness of anticipated prosperity, in rebellious warfare with the falling Mussulman sovereignty, by [283] the demand of a *sirdesmooky* of ten per cent. on the gross collections of the royal exchequer throughout the Peninsula, to be levied immediately from the *desmooks* or chiefs of districts, being the zemindars of those southern provinces of Hindostan. The great Alemgeer, however, did not admit even of this small encroachment on the imperial rights; though in his last illness, he certainly foresaw the approaching weakness of the state, by the distractions of a disputed succession to the throne, which might make a still greater sacrifice necessary. Accordingly, when the event of his own death, with the other operating mischiefs apprehended, gave freedom to the captive Sahojee Bhoosla, lineally descended from the famous Sewajee, originally acknowledged chief of all the Marhattah tribes, Daoud Khan, then acting as naib to Zulfecar Khan, the first appointed soubahdar of the whole Decan, agreed to the payment of the sirdesmooky, and appears traiterously to have purchased, for private ends, the friendship of the young enfranchised Hindoo leader, by tacit acquiescence in the new additional exaction of chout or fourth, then begun to be levied from all the jageer lands, south of the Nerbudda. But it was not till the period beforementioned, or in the Hejirah year 1129, that the latter claim was formally recognized by Syed Hussein Khan, Ameer ul Omrah, bukhshi or commander-in-chief of the imperial forces, and then viceroy of the Decan, in behalf of the emperor Furrokhseer, as the price of present forbearance or treasonable future support from a formidable banditti,

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who had been, on this occasion, instigated to disturb his government, through the weak and jealous machinations of an enslaved monarch struggling to be free, while otherwise too impotent to controul his own nominal refractory delegate. In the progressive decline of the empire, the same dangerous instrument was alike unsuccessfully used by the sovereign to reduce to obedience his proper usurping deputies; and from such repeated proofs of imbecility, the power of the crown of Delhi was sunk below contempt in the estimation of a barbarous race, now swelled with pride in having shaken off the yoke of their imperious Mahomeddan rulers. The demand of tribute was hence extended to the khalsa or royal portion of revenue; and, as if by way of retaliation, but more certaintly from mistaken imitation of the Mogul policy, in asserting the sovereign right to the rebba or fourth of the territorial rental of the conquered country, so the Marhattahs, a tribe of native inhabitants, affected to exact from the proprietory lords of Hindostan an equal proportion, under the denomination of chout, of their yearly landed income.

It was in satisfaction of this spurious claim, little attended to or compromised on easy terms, under the vigorous administration of the famous Nizam ul Moolk, and in conformity to the necessitous fatal system of government lately adopted by the emperor of Delhi, that Mahomed Shah, when hearing of the death of Sujah Khan, with the usurped accession of Aliverdi to the soubahdarry of Bengal, feeling sensibly the consequent deficiency of yearly remittances of rent from thence, though at the same time incapable of recovering the rights of the empire with its proper force, then in a manner annihilated by the recent invasion of Nader Shah, had recourse to the worst, most fatal engine of state in employing the Marhattahs, by granting them formal permission, for what they might otherwise have in contemplation without such authority, to levy their exaction of chout on the newly dismembered provinces. Nevertheless, the self-created soubahdar still carried on the farce of apparent allegiance to the emperor. He expended the revenue of the country ostensibly in opposing ill-founded pretensions, so galling to Mussulman pride, or by him deemed derogatory to the majesty of his sovereign; but virtually and in effect, to establish for himself a dominion independent of that superior whose interests he affected to maintain. The issue of this contest hath already been mentioned. The greater part of Orissa was relinquished to the foe, publicly, as a compensation for their too powerfully supported, though unjust demand, or in acquittance of the royal acknowledged debt; though truly and more properly, a necessary sacrifice for the attainment of peace, and to secure the larger remaining portion of usurped possessions, from the future attacks of the only formidable enemy then to be apprehended throughout the dissevered members of the Mogul empire. But in the spirit of modern Hindostany half efficient soubahdarry policy, Aliverdi did not neglect that opportunity of indemnifying himself for an unavoidable loss of territory, by levying an equivalent assessment on the other provinces subjected to his government, on a pretence so specious as the sacred mandate of imperial authority, and on grounds so popular as the ease and tranquillity of the great mass of a naturally timid people, who were filled with the utmost dread and horror of the continuance of the savage Marhattah war. At the same time, the contribution to be raised would have appeared infinitely short of the actual capacity of the lands; while the corruption, fraud, and chicanery of despotic agency, rendered a hustabood investigation, to ascertain the proper regal dues, proportioned to an extraordinary influx of factitious wealth, always an expensive, oftentimes an oppressive operation; and however comparatively prompt in execution might be the decrees of arbitrary sway in ordinary, every such well-conducted financial measure must inevitably be extremely tedious, on account of the forms or numberless checks requisite to restrain the utmost

moral depravity, and therefore ill suited or seldom adopted under the temporary views with the usually precarious personal tenure in eastern sovereignty.

We should, however, be careful here, not to confound the real tributary exaction of chout demanded by the Marhattahs, but never paid nor intended to be paid, by Aliverdi, from the nature of the impost now in question actually levied by that usurper, under such denomination and pretence, in addition to the preceding rental of Bengal. The former, if complied with would in fact, as it was really in form or in amount, have been a tax of four annas in the rupee, five shillings in the pound, or one-fourth, as the technical Hindoo term implies, [284] on the royal proprietory territorial income of Hindostan, according to the old and only universal known valuation of the 12 soubahs north of the Nerbudda, ascertained under the administration of Toorel Mull, in the reign of Akbar. Whereas the latter, was merely an internal operation of finance, or proportional assessment on the lands, corresponding virtually in every respect with those already established by former viceroys, and being only about one-seventh of the ausil jumma of the khalsa portion of territory, while extending universally to all the districts of the soubah, may be regarded, though by far the most considerable of all the Abwabs, as the best authorized formally under legal sanction of an acknowledged sovereign, or actually in the expedient policy of the ruling administration; the least oppressive to the people in general, as founded in apparent necessity, notoriously ascertained in the amount, or capable of being apportioned by every individual ryot to the total of his original rental, and only exceptionable, in being levied by indefinite zemindarry jurisdictions, instead of measured districts, which alone could be effectual, and were instituted for the express purpose of equalizing throughout the smallest territorial subdivisions, in the utmost practicable detail, the royal revenue, as well as restraining, as much as possible, the incorrigible propensity of the superior official landholders to oppress the subordinate peasantry, whenever vested with the least discretionary power to distribute internally their respective portions of the whole yearly demand on the country. The net annual bundobust of this assessment, henceforth invariably fixed in proportion to the jumma toomary, was ... ... Rs. 15,31,817

ABWAB.

7th. AHUK, &c. On the same principles virtually with all the other soubahdarry assessments, this small additional one, was partially levied on the interior districts; but ostensibly, in order to conceal from the court and people such usurpation of the great royal prerogative, it was originally established under pretence of a real public service, to defray the expense of purchasing or transporting chunam or lime from Silhet, for the purpose of repairing the kellah of Moorshedabad. We have included under this head, another trifling impost of the same nature, distinguished separately in the nizamut dufter by the title *Kimut Kheshtgour;* being a mean exaction to answer the charge incurred in barbarously dismantling the venerable remains of the ancient city of Gour or Lucknowty, undoubtedly the Palybothra of the Greeks; and once the capital of the better part of Hindostan, as well as of Bengal; and conveying from thence, a particular species of enamelled bricks, surpassing in composition the imitative skill of the present race of native inhabitants.

The former principal article of ahuk or chunam, and of which near three-fifths were levied from the zemindarries of Rajeshahy, Dinagepoor, and Nuddeah, amounted to the annual sum of 1,84,140

The latter perpetual assessment for carriage of Gour bricks, was limited to the territorial jurisdictions of a few neighbouring landholders, in the yearly distributed demand of 8,000

Forming together, an object to government of ... 1,92,140

ABWAB.

8th. NUZZERANAH MUNSOORGUNGE was, in like manner, an arbitrary imposition, vicious in mode or principle, yet extremely moderate in amount; considered as an assessment proportioned to the ausil jumma and subsequent increase in the pecuniary value of the same rated lands, being confined in the present instance, to the larger interior zemindarries, particularly that of Rajeshahy, which was charged with at least one-fifth of the whole burthen. It originated in the dotage of Aliverdi, through a weak concession to the extravagant folly of his favourite adopted successor and grandson Suraja ul dowlah, of infamous tyrannic memory. This designing profligate youth, in the view of securing indulgence in the most vicious pleasures beyond the sight of controul, had erected, and nearly finished, at a convenient distance from family observation, an expensive mansion environed by an artificial canal, denominated Heirajul or the Lake of Diamonds. When the building was nearly completed, the old Nabob was invited to survey the structure, and whether by a concerted scheme of both parties, or alone, the wanton audacity of the young man, suffered himself to be locked up in one of the apartments, most exposed from without to the views of his officers and attendants, among whom were the vakeels of some of the principal zemindars; and as it was pretended, could only be released on the express stipulation of granting a pecuniary aid to be levied on the districts of such zemindar present as should be most willing to contribute towards ransoming a despotic ruler from mock impriosnment, or purchase the future favour of an heir apparent by slavish gratification of his passion. In truth, at all times the landholders of India seldom wanted any other stimuli than natural depravity, propensity to oppress, or their selfish interests, when a favourable opportunity offered of increasing clandestinely the burthen imposed on the inferior peasantry, beyond the proportion formally authorized under the sanction of government. This perhaps, of all such occasions, was the most suitable to their views and wishes; therefore, most cordially embraced with promptitude. The Soubadar was released, and in addition to the extorted favour, voluntarily conferred on his grandson the privilege of establishing a gunge granary or market, productive of a considerable sair revenue in the neighbourhood of his new [285] dwelling place, henceforth denominated munsoorgunge, or the storehouse of the victorious, in allusion to one of the titles of Suraje ul dowlah, as well as of this artful trick of pleasantry, in which he is supposed to have outwitted the craft of more experienced age. The average amount of this further increase of the land rent of particular zemindaries, permanently established and consolidated with other assessments, was ... ... Rs. 5,01,597

This being the last financial operation of Aliverdi, made up the total of Abwabs levied in the period of his administration, terminated with his life in 1756, 22,25,554 Rs. which, with all the former soubahdary exactions, being nearly as much more in addition to the ausil toomary padshahy, inclusive of jageers, should have constituted a yearly revenue of Rs. 1,86,44,067. But it hath been observed in the government of Sujah Khan, a dangerous innovation had been made, expressed by the terms teshkhees-jummabundy, admitting, contrary to the ancient rules of the empire, a reduction to be made in the

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amount of the original standard valuation of the lands. Though this, in the beginning, was too inconsiderable to merit attention, in process of time, it involved a prodigious defalcation of the royal income; partly on the justifiable grounds of dismembered territory, such as the circar of Odeypoor or Tipperah, and the chucklah of Bunder Balasore, recently ceded to the Marhattahs, with some other districts in possession, of former estimated worth, since become really waste or unproductive. The deficiency was chiefly however on fallacious pretences, through the chicanery of intermediate and inferior agents, who are ever prone in this country, to avail themselves of the least discretionary latitude to abuse their trust at the expense of the sovereign, and more especially to break through all fixed standing rules of policy or form, which are the only difficult thorny fences capable of restraining a natural propensity to peculation. In less than 30 years from the first introduction of this pretended necessary correction of the toomar jumma, a reduction of about ten lacks of rupees was made in the annual settlement from the khalsa portion of rent when established formally at a krore and nine lacks of rupees, besides the usual mofussil expense of muscoorat, fixed at a lack and seventy-six thousand, allowed to the zemindars, with other officers of government, at the close of their yearly accounts. So that, to estimate accurately the soubahdarry revenue of the period now under consideration, so much should be deducted from the aggregate of what hath been assigned to Aliverdi, if we had not reason to suppose from the particulars of one year's collections, and the known contingent nuzzeranath ever forthcoming on grants of zemindarry sunnuds, that his actual receipts for the last five years, fell little or nothing short of the sum stated; to which were we to add, the ascertained keffyet or profits of shahamut and soulet jung, his nephews and sons-in-law, arising from the improved rental of the rich foujedarries of Dacca and Purneah, bestowed rather in the view of affording a personal maintenance to themselves, than supplying the public exigencies beyond the antiquated dues of the exchequer, we might then fairly and moderately calculate the net territorial income of the whole soubah of Bengal at two krore fifteen lacks of rupees. Finally, in respect to the probable treasure accumulated at the close of the same usurped administration, considering the extraordinary expense of almost ten years' warfare with the Marhattas and the consequent diminution in that time, of the realized rental of some of the districts west of the Ganges, that although the remittances to Delhi had been wholly suspended, even for the last five years of peace, yet as a largely increased military establishment had nearly absorbed a sum equal to the customary tribute before sent thither, and serving henceforth only to increase the fund of provincial currency or quicken interior circulation; it may be conjectured with all the political certainty which perhaps the occasion now admits of or requires, that the total of effective wealth left by the usurper to his immediate successor, did not exceed two krore and a half of sicca rupees.

Abwab Cossim Khany.

The long years of Suraje ul dowlah's tyranny, after the death of Aliverdi, as well as the feeble substitute administration for the three immediately following of Meer Jaffier, raised formally to the Mushnud by the power of the English, were alike unproductive of any increase or improvement of the public revenue. Nor yet are we to ascribe either to the financial abilities or disinterestedness of Meer Mahomed Cossim Ali Khan, the large additional imposts, keffyet or profits now to be introduced under his name, as having been first publickly ascertained, and carried to the credit of the khalsa shereefa, in the short period of his powerfully supported, though wholly dependent souhbahdarry rule of three years, commencing in 1760. The foundation of these

territorial advantages, accruing to the state, was laid in the famous institutions of Akbar, by fixing permanently the proportion of yearly produce to be forthcoming from the tenantry to the imperial sovereign, as sole proprietor of the soil, according to a regular hustabood, or valuation by measurement of land, with a comparative view of former and actual sources of the annual income, which repeatedly corrected by the similar prescribed operations of future years, was intended ultimately to reach a practical standard of political perfection, in ascertaining the equitable medium assessment, suited to the capacity of the country and people, at the same time, reasonably sufficient for all the legitimate purposes of the established government; and thereby leaving to all subsequent administrations, barely the merit of common intelligence, the simplest honesty, or interested fidelity in a delegated trust, when, after having brought into the treasury the last daum of rent legally collected from the ryots, with the authority or under the implied original sanction of the state, the regal dues of revenue were increased to the utmost amount, proper or expedient to be realized. [286]

In truth, Meer Cossim, as well as most of his Mussulman predecessors in office, seem to be alike ignorant of the first elements of financial knowledge; and were not even pretenders to the equivocal probity of intendants, as sometimes occurring under despotism. It is not however to be inferred from hence, that they were destitute of the very moderate share of natural talents requisite to qualify themselves for this most simple, easy, important department of Indian administration; and with less justice, are they to be specially accused by any individual, possessing better opportunities of instruction in an age of philosophic reasoning, confined to a more enlightened quarter of the world, if wanting political discernment or sagacity to distinguish the excellence, and adhere to the spirit of the original equitable institutions of the Mogul empire, they have suffered these, in great part to fall into disuse; or if availing themselves with less effect, more oppressively than might otherwise properly have been done with a fuller understanding of established civil rights and the nature of a fortuitous influx of specie, when claiming by no fixed measured rule, but arbitrary indefinite expediency, the sovereign's share of such factitious wealth, they appear to have been altogether unacquainted with or indifferent to, the causes productive of the change perceived, and of which the influence unforeseen by the ingenious framer of the actual revenue system of Hindostan, could not have been admitted in the estimated amount of immediate or future sources of the public supplies, however applicable to all times and every possible contingency, are the leading principles of his theory, as well as practically simplified, in proportion as they are grand or universal to the meanest popular capacity.

It is rather then to a vicious education, the sloth, natural depravity, and prevalent ignorance of the Mahomedans in the East, that we are to attribute generally any deficiencies which may occur during Cossim Ali's administration, in levying the established rents of government by any other rule than the wise, equitable standard fixed by Toorel Mull, making due allowance for the extraordinary intervening accidental change in the nominal decreasing value of money, which, without such correction, as well in Bengal as all other parts of the commercial world, must prove an extremely erroneous medium of financial calculation for the two last centuries entire. At the same time, the few instances of his conduct in which he seems to have acted in conformity to the original system of Mogul policy in assessing the country, or may be said to have discharged faithfully the ordinary duties of a delegate, in bringing to light and public account, the clandestine receipts with private defalcations of subordinate agents employed in the collections, must be ascribed not to a single virtue in his moral or political character, but wholly to the circumstances of his situation, rendered factitiously necessitous, through the wanton ungrateful

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ambition of shaking off the easy legitimate yoke of that power, which alone raised and supported him in his elevation, to the virtual soubahdarry, joined to the very inadequate formal sacrifice of territory to his benefactors, the real conquerors of the whole country in that small portion of it, hence denominated ceded lands, with perhaps the little pecuniary gratification, stated at about 25 lacks, in the 3d committee report to the British parliament in 1773, bestowed on individuals of the then effective representative administration; while the summary violent means, terminating usually in the bloody execution of such native officers as had been concerned, sometimes only on suspicion, as principals or accessaries in the high misdemeanors of fraud, breach of trust, or embezzlement of the public money, punished always as the worst of crimes in despotic states, must be ever regarded with horror in christian contemplation of Meer Cossim's general character, however considered by his own partial breathren under the strongest prejudices of Mussulman education, as only the ordinary measures of all oriental arbitrary rules, when distinguished for tolerably vigorous policy, impelled by real or ideal necessity.

But to estimate the merits of the government in question, as far as connected with our present subject, by facts and relative circumstances independent of vague controvertible opinion, it seems requisite to enter into some detail, discriminating the origin, nature or scope of the several territorial abwabs, at this time brought to public account, under the head of keffyet or profits; and hence, perhaps, as erroneously believed to have been in the first instance wholly imposed by Cossim Ali, as their influence is supposed generally to have been extended over all the dewanny lands of the soubah, in exclusion of the portion ceded. These imposts were, with one inconsiderable exception, limited in local extent to the frontier provinces, originally till then imperfectly, conquered, explored or assessed and may altogether be classed under four distinct general heads, in continuation of the eight already assigned to former soubahdars, beginning with such as belong properly or solely to the period under consideration, being two in number, and comprizing about one-fourth of the total amount of assessment now to be stated; viz.

ABWAB.

9th. KEFFYET HUSTABOOD:—These denominated profits, or increased collections, on regular legal investigation and accurate assessment of ancient with actual productive sources of revenue, as implied by the compounded Persian word *hust-o-bood*, positively were confined to the two great zemindarry jurisdictions of Beerbhoom and Dinagepour, under the following particular circumstances, necessary to be stated, in order to evince the propriety or the reverse of the formal additional burthen then authoritatively imposed.

Beerbhoom, already generally described, with all its ascertained dimensions from the year 1760, contains, according to Rennell, 3,858 British square miles, and is the fourth in magnitude, of all the single zemindarries of Bengal, being next to Burdwan, in superficial [287] measure, the most extensive. Of this area, near two-thirds (comprising all the lands among the hills west of Nagore, the capital, and still in great part jungly, uncultivated, or little known under the topographical subdivision name of *sarhaut*, which is probably a corruption of the Persian word *surhud*, boundary or marches, as applicable to the local situation of the district) were, (from the first financial arrangements of Toorel Mull, and subsequent improvement of Jaffier Khan) assigned over for the maintenance of some thousands of burkendauzes, matchlock men, or native Hindostany militia, appointed to guard the frontiers towards the barbarous unsubdued rajahship of South Behar, then confined to the wilds of Palamow, Ramgur and Currickdea; while the remaining portion of territory was alone productive to the state of yearly revenue, rated in the ausil jumma toomary, khalsa and jageer

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Rupees 3,77,645; exclusive of all mofussil expenses, with the ordinary establishment of chakeran, servants, or village peons; everywhere necessarily kept up by government, for the business of the collections. But the zemindar, a Mussulman of the warlike and proverbially treacherous Patan race, soon found out the importance of the station in which he was placed, to favour princely independence, when the distractions of the Mogul empire, or feeble divided administration of usurping soubahdars, awakened the dormant passion of unlawful ambition. The militia corps were gradually formed of soldiers of his own tribe, seldom wanting in fidelity to their proper chieftains, however much the reverse, under alien leaders; and thus perceiving himself at the head of what, comparatively with the whole military strength of the soubah, might be deemed rather a formidable force, when considered as a body of feudatories, acting on a principle of personal attachment, as well as on the more common interested one, of mercenary troops, in a frontier province of great extent, unexplored and difficult of access, with considerable internal resources in men and money, subject only to the weak controul of a delegate, who had, in some instances of his own conduct, set an example of disrespect for constitutional authority, so, it was as natural for even the farming landholder of Beerbhoom under such circumstances, to endeavour to withdraw all allegiance from the legal sovereign, as the task proved easy after the death of Jaffier Khan. The consequent loss of revenue, however, was less felt, than the political disadvantage of dismemberment of a territory which commanded all the leading passes direct from bordering foreign independent countries, when in the government of Aliverdi, the Merhattahs found their way into Bengal through this district by the treacherous connivance of the refractory zemindar. Its reannexation became, therefore, an object of the first importance immediately after the conclusion of the war; and under so vigorous an administration, was soon partially accomplished, with an increase of rupees 68,223 on account of the abwabs khasnovessy and chout, in addition to the ancient established jumma. But the complete reduction of the rebellious superintending farmer, who in the period of his independence had grievously oppressed, by means of his foreign Mussulman soldiers, the native inoffensive Hindoos, composing the body of peasantry and manufacturers, was reserved for the soubahdarry of Cossim Ali, when pressed by his proper exigencies, and supported by the power of the English, there could be no cause besides imbecility or the basest corruption, in not vindicating a fundamental indispensable law, by wresting the sovereign rights from the hands of a petty tyrannical usurper, and restoring provincial subordination with interior financial order, agreeably to the old standing moderate rules of the Mogul empire. Accordingly, the militia establishment was in great part reduced, and the assigned lands resumed by government; which, together with the result of a local scrutiny into the yearly receipts of rent from the ryots throughout the rest of the district, enabled the soubahdar to form an equitable standard for the future assessment of the whole territory, on the prescribed and only solid foundations of a proper settlement, technically understood by the word hustabood, indicating a comparative view of former and actual sources of gross revenue. If there should appear a deficiency in the reform of the first most essential object of Eastern policy, unparticipated military power on this occasion, it ought to be remembered that the relative position of Beerbhoom, from being a frontier zemindarry of the same dominion, was not wholly changed, until the more recent conquest of the British arms, of the bordering dependencies of the soubah of Behar, on the west; and if a larger increase of annual income might have been expected from the old rated lands chiefly in consideration of their ascertained superior worth, or perhaps in small degree, on account of the valuable commodities of iron, coal, and tesser silk, in a manner peculiar to this province, besides the other more ordinary productions of Bengal, we are to recollect that the two former articles found chiefly on the surface of the ground, and the latter formed abundantly in the woods

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by a caterpillar feeding on the bere and saul tree, instead of the mulberry, afford more than a presumptive proof of general poverty of soil, or at least the imperfect state of cultivation. However this may be, the net additional revenue accruing to the exchequer from the whole of Cossim Ali's financial operations in the district now in question, and brought to public credit under the head of keffyet hustabood, did not exceed ... ... Rupees 8,96,275

DINAGEPOOR, another of the greater single zemindarries, being 3,519 square miles in extent, and the next in inferior size to the preceding one, was, under circumstances somewhat dissimilar, rated exactly on the same principles of assessment from a hustabood valuation of the yearly collections, made by the landholder in the name and behalf of government, but for the most part fraudulently kept by himself. The address and corrupting arts of Ramnaht in preventing a strict local enquiry into his actual receipts of revenue, by anticipating the public demands with what might [288] have the appearance of a voluntary pecuniary aid, if still practised, had now lost their effect. The district being originally a frontier towards that part of the then unconquered Raje of Cooch Beyhar, since called Rungpoor, was little known and lightly assessed; for even after the accession of the rich pergunnah of Suntose, with other lesser portions of adjacent country, the ausil toomary of all the jageer and khalsa lands, included in the whole jurisdiction, amounted only to rupees 7,54,225, while the total of abwabs levied on that jumma, and carried to public account, until the period now under consideration, did not exceed 3,31,823. Considering, therefore, the vast enlargement imperceptibly or better ascertainment of territory towards a foreign frontier to be reckoned exclusive of the more recent better known acquisitions, at least one-third of the present area of the zemindarry entire; the effect of interior visible improvements, either real, through increased cultivation, or fictitious, by a reduction in the value of specie, but all in consequence of resuming the towfeer or profits arising on a part of the jageer lands; so the additional keffyet, at this time, brought to the credit of the soubah, and before, clandestinely withheld by the framing landholder, may appear very moderately rated in the sum of Rs. 5,76,324

TOTAL advantage resulting from the proper Hustabood investigation of Cossim Ali, during the whole period of his administration Rs. 14,72,599

With such as have formed erroneous conjectures of the relative civil rights of the sovereign proprietor and intermediate zemindar or tenant of the soil in India, and should be inclined to draw general conclusions of past or present impoverishment of the country, rather from an actual derangement in its finances, than any circumstantial adduced proofs of the existence of the more material fact; it may be difficult to establish a belief of the moderation of the two preceding articles of assessment. Yet, perhaps, an apt comparison of sufficient notoriety occurring in the state and periodical improvements of the zemindarry of the pergunnahs about Calcutta, may have some influence. These lands, extending over, for the most part, a salt marshy surface of only 882 square miles, alone capable of producing rice, the meanest, unprofitable, however essential, article of Indian culture, were rated on the partial, more recent hustabood of Jaffier Khan in 1722, to complete his famous original rent-roll of Bengal, at the toomary jumma of Rs. 2,22,958, as hath been already stated, or may be proved by reference to the Company's sunnuds, as formal official landholders for that portion of territory, considered by some to have been really acquired in sovereignty in 1757, but of which the crown rents specifically were assigned by

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Shah Alem, in *sycurghat* jageer to Lord Clive. In the very moment of acquisition, the proportion of all the soubahdarry assessments afore-mentioned, and till then regularly levied throughout the several subdivisions of this henceforth united district, in addition to the old standard revenue, amounted to Rupees 3,32,078. Eighteen months afterwards, the aggregate of rents actually collected, being better ascertained, were farmed, by public sale, to the highest bidders, for rupees 7,65,000; and yet, only three years subsequent to the period of Meer Cossim's administration, were calculated as being found in great moderation, really to exceed 14 lacks of rupees, per annum, on the minute authoritative enquiry of one of the best and ablest of our English governors in Bengal; a gentleman, who, with great experience possessed peculiar talents in finance, and having the most favourable, with the earliest, opportunity of acquiring genuine information, touching the nature of the ordinary sources of Indian revenue under the Mahomedans, the principles on which it was annually collected, forming part of the laws and usages of the country; joined to a perfect understanding of the character of the natives; had not only the ability and inclination thus to improve the fund of his proper knowledge, but also the virtue of making it practically beneficial to his immediate employers, while in office, or afterwards in speculation render it useful to the nation at large, if there had been a suitable disposition to receive and profit by his published instruction or formal declarations before a Committee of the House of Commons in 1772.

Nevertheless, by some it will be said, that the population of his territory has greatly increased under the more immediate lenient free administration of the English; and in respect to the town of Calcutta, the observation must be allowed to be well-founded, particularly during the arbitrary government of dependent Mussulman soubahdars. But it by no means follows, nor does it appear in fact, that such fortuitous accession of inhabitants were either of the industrious, more useful, classes of people; or as ordinary subjects, contributed in any degree, to the improvement of the neighbouring lands. They were for the most part, rich individuals, with their trains of idle, hireling dependants, who fled from the terrors or necessary severity of their proper laws, to find a secure asylum for their persons and fortunes, under the universal indiscriminating protection of the British flag; without even conferring the equivocal benefits of luxury on the sheltering power, or perhaps having added a single plough to the culture of any of the 24 pergunnahs; besides the graden ground of the capital, the amount of which we have therefore deducted from the two last periodical rentals specified; though it may be proper on our part to assign the probable cause, that they could with greater convenience and economy be supplied in all the scanty wants from the opposite shore of the river Houghly, or through the same commodious channel, on equal terms, from almost any more distant part of Bengal. [289]

On the other hand, such as have adopted the erroneous opinion of the existence of great territorial proprietory interests in India, separate or independent of those of the sovereign, might attribute the extraordinary increase of the company's denominated proper rents, to the union of the rights of both prince and landholder in the same body; if Burdwan and the lesser distinct zemindarries of the ceded lands, did not exhibit instances of improvement, under the same form of superintending administration. Moreover, we apprehend it might not be very difficult to prove, that on the acquisition of the Calcutta pergunnah, the many higher occupants of the soil, distinguished as *chowdries* or *talookdars*, and thenceforward united under one superior jurisdiction; instead of losing any of their former legal advantages, gained considerably by the clandestine appropriation to their own uses under the heads of *Bazee Zemeen*, *Bermooter* or bramin charity lands, not only a compensation for their *russoom* of five per cent. and other lesser official privileges annexed to the royal collections, of which they were exonerated formally, by the same power that bestowed them

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conditionally, but also tripled the former specified extent of their *nancar* on real family estates, set apart by the indulgent sovereign for their proper maintenance, when at any time, they should be so deprived of their commission as receivers general. For it is notorious, that even to this day, there is a greater portion of ground within the district now in question, held under such fraudulent, unauthorized, and perfectly novel title of charitable donation, than ever was conferred throughout the whole of Bengal in all the usual known forms of granting similar endowments, agreeable to the laws and constitutions of India, as established by the Moguls; and perpetuated under every other succeeding regular government still existing in their dismembered empire from necessary adherence to the implied terms of a formal transfer of dominion, or voluntary adoption of the only system of jurisprudence universally acknowledged and revered, by the great mass of the people ruled. Though at the same time, it is perfectly consistent with our belief, that there may be upwards of forty lacks of begahs, each to be valued on a medium at a rent of two rupees per annum, standing at this moment and ever since the cession of the dewanny, but certainly not before, on the accounts of alienated lands from the soubah, by zemindars or others, thus treasonably assuming the highest regal prerogative, in issuing unlicensed sunnuds, denominated Bermooter, as well as those in great part called *Deowutter*, *Beshnowutter*, *Peerooter*, with a variety of such other like fraudulent Hindoo forms of grant, entirely foreign and new to the actual legislative code of the country. But however this may be, to resume our subject and finish the view of territorial assessments in Beerbhoom and Dinagepoor, after the financial operations of Cossim Ali in 1763, compared with those of the Company in their proper district of Calcutta, only three years later, we have only to observe further, that the lands of the latter, have since in great part been restored, with all the old annexed privileges, to their former zemindarry possessors, or as many of them as could be found. Yet such is the difference between true practical well-founded local knowledge, and the doctrines recently promulgated in Europe respecting the proprietory rights and uses of the soil in India, that if a demand had been made, by those reinstated landholders, of the whole or a participation in the increased rental of the pergunnahs, during the period of their suspension, there probably is not a man in Hindostan, or any that hath been there long enough to observe the most remarkable customs and common usages of the country, who would not have considered it, rather as a sure indication of premeditated rebellion, than either the effect of ignorance, presumptuous folly, or a mistaken notion of rights so notoriously vested in the sovereign. At the same time, in respect to the inferior tenants, or real occupant cultivators of the land, paying the yearly rents of government (notwithstanding the Company's zemindarry was assessed proportionably to the rest of the soubah, even before 1763, as well as in the ausil jumma, as amount of subsequent abwabs; and that the aggregate of both hath been since, or rather in the space of three or four years afterwards, nearly tripled by the hustabood investigations, and consequent settlements made by British collectors) we dare aver, that there is not in Europe a body of peasantry happier, more lightly taxed, comparatively to their proper natural wants, or the actual capacity and income of their farms; (continuing still to think themselves so, though within the verge of an Engligh supreme court, instigated by all the harpies of the law to complain) while the demands of the circar or state exceed not its legal established due (of one-fourth of gross territorial produce) than the ryots of the 24 pergunnahs of Calcutta, however thinly peopled, poor in culture, confined in extent, yet largely assessed, the whole district may appear, in comparison with Beerbhoom, Dinagepoor, and almost all the other zemindarries of Bengal.

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ABWAB.

10th. SERF SICCA ½ Anna.—This perhaps, of all the proportional abwabs of the soubah might be deemed comparatively the most reasonable in principle, and moderate in effective operation, if the nature and extent of the original assessment had been properly made known to the people at large, and strictly adhered to, by the officers of government; but under different circumstances, hath become an intolerable grievance to the country, as it is, under similar mismanagement, one of the most fertile sources of the peculation and fraud of intermediate pecuniary agency throughout the whole of Hindostan. Such was the extraordinary influx of silver into the commercial parts of the empire, from the reign of Jehangeer, that the Mogul coin of rupees newly struck each varying in the established standard of [290] fineness in different periods from 11½ to 10* masheh weight, began immediately to lose something of their legal value, when thrown into circulation, (whether for the purchase of the necessaries and luxuries of life, or the higher prized or baser metals serving as concurrent mediums of exchange) which with the associated irremediable chicanery of shroffs, soucars, or Hindoo bankers, in counterfeiting, clipping, debasing money, enhancing or depreciating its relative worth in the markets, as it suited their particular purposes, made it at length an object of Government, to find some remedy to a disorder of such magnitude. Accordingly, since the time of Alemgeer (after its continuation in a long series of years had been sufficiently observed, to calculate and prevent its probable further progress, however ignorant the ministry of that monarch may have been of its origin and temporary duration, in the discovery of the exhaustible mines of American treasures, to devise a more radical cure) it must be allowed that at least the only effectual palliative was applied in ordaining an annual recoinage, and lowering arbitrarily the value of the money before in circulation, so opportunely, and at such a rate of batta or exchange, as should not only be an indemnification for all the charges of the mint, but be productive of a considerable income, under the head of duties to the exchequer, which was ultimately to receive into its coffers, most of the cash in currency, after having been subjected to the touch, and deducted profits of intervening shroffs, who being perhaps the original projectors of the scheme, have ever since been, the necessary agent co-partners of the state, in realizing its territorial revenue. Accordingly, in Bengal, soon after Jaffier Khan had removed the seat of administration from Dacca to Moorshedabad, he appointed the house of Jaggut Set, sole managers, in the first instance, for the receipt or transfer of the kists, or monthly instalments of rent coming in from the country, in the different species of circulating money; and the system of a yearly recoinage having been adopted, it was further instituted, that the sicca rupee of nearly the present standard of about 7½ D. Wts., should be reduced gradually in value, from the proportion of 116 to 111, in the course of three years, after one of undiminished legal worth within which the greater portion of the silver coin in use, it was calculated would be brought again into the mint to be restruck, and thereby yield a stated advantage to government, exclusive of charges of about 2 per cent. estimated to produce in the total annually, rather more than three lacks, after having been subjected to the operations of shroffage, which were to absorb all the rest of the stipulated profitable reduction of near five per cent. except what was necessary to make up any real deficiency in the weight of the coin, in the short

* These variations in the standard weight of fine silver in the sicca rupee, were probably another state operation, carried to the greatest length, in the reign of Alemgeer, to remedy the inconvenience of serrofage and the decreasing worth of the coin in actual currency, by ordaining the payment of wages to all the civil and military servants in the sicca, henceforth usually struck throughout the empire under the denomination of ellahee, from 10 to 10½ masheh weight, including about 108 parts of 116, into which the Bengal rupee is divided.

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interval of its circulation, or defray the unavoidable expense of recoinage. On pretence of the loss sustained, in consequence of the arrangement by the zemindars, and other revenue officers, through whom, of course, the mofussil collections were paid into the bank, these subordinate intermediate agents, exacted secretly from the inferior ryots the whole, and usually a larger discount than was established for the benefit or convenience of the representative sovereign; but on a plea of indemnification, entirely groundless, (for if they only performed to do their own proper engagements in the capacity of farmers-general, for payment of the dewanny rents within the year, in sicca rupees so denominated, being only considered as of standard value, when struck and issued in the same revolving period of the king's reign) no serf, patta or disadvantage of exchange was to be incurred. Cossim Ali detected the fraud of his proper officers; and probably establishing it as a proof against them, of their knowledge of the real capacity of their territorial jurisdictions, to bear a larger assessment within the rebba, or stated dues of the exchequer, than they admitted in the annual settlement of the bundobust, endeavoured to correct the abuse, by realizing the amount of such extra collections in future to the state, and fixing invariably at a moderate rate, like the other soubahdarry imposts, a demand which was before entirely arbitrary, at the discretion of zemindars; therefore certainly grievous to the peasantry. Such appear to have been the original nature and principles of the abwab, one and a half anna under the denomination of serf on each rupee, of what, by mutseddy craft, might have been termed the khalsa jumma, which varying unfortunately in amount, in consequence of successive financial reformations, from about 48 lacks, being the proportion of the ausil toomary of Toorel Mull for the division of dewanny lands, to upwards of two krore of rupees, forming the increased assessment of the present day; still left a latitude to collectors, under the negligence of any ruling administration, to exact a percentage on the one or the other sum, of more than nine rupees in the hundred, though the former capital was evidently that in contemplation, as may be denominated arithmetically by proportioning the total authorized medium produce of the assessment at its fixed specified rate of 1½ annas; or when applying it by calculation, as with more propriety, ought to have been at first done, to the then khalsa dewanny portion, being about 90 lacks of the true effective ausil jumma of the soubah, corrected by Jaffier Khan in 1722, and alone in common use, we find the ascertained defalcation of five per cent., before clandestinely levied on the standing rental of the country, on pretence of an equal loss of batta, by the annual recoinage, pretty nearly balanced, and henceforth brought to public credit, under the head of the present assessment, always limited by legal estimation, in the medium amount of ... ...Rupees 4,53,448

Thus making the TOTAL of Meer Cossim's proper imposts only Sa Rs. 19,26,087

[291]

It may further be observed, while treating on the subject of coinage, (one of the highest prerogatives of royalty, and perhaps the most delicate branch of regal administration, to be managed or even touched practically, in commercial states) that as the officers dependants, tradesmen, and servants, forming the civil and military establishments of government, were to receive their salaries, gratuities, or disbursements, calculated generally to absorb the whole revenue of the soubah, in an inferior species of rupees called ellahee siccas, (varying from 10 to 10½ masheh weight in pure silver, and forming still the legal current money, struck throughout the rest of Hindostan, except Bengal, in the proportion of 108 to 116; as in the mints of Oude, Allahabad, Hydrabad, Arcot,) &c. so, if the more valuable denomination of siccas were alone coined and made to pass current without any periodical diminution, until a real

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perceptible deficiency of weight occurred from usage, it might be easily foreseen and calculated, that a loss of at least fifteen lacks would have been incurred by the state annually, by such a regulation, which could only be justified by a continuation of the cause that probably influenced the establishment of the ellahee standard, being an extraordinary influx of specie tending to decrease the value of the stock in circulation.

ABWAB.

11th.—KEFFYET FOUJDARAN :—These profits, like the former, denominated hustabood, might also have been raised on similar principles, as they were in nature and effect exactly the same, being for the most part partial assessments on the other frontier provinces delegated to the arbitrary military government of foujedars, who following precisely the example of their immediate superiors in the soubahdarry, in levying an increase of rent, unauthorized formally on the original jumma of the lands within their particular jurisdictions, could equally well justify their conduct on the plea of necessity in every respect, but infidelity to their trusts, by concealing the amount so exacted; for however equivocal or unsubstantial, the viceroy's actual dependence on the crown of Delhi might have been, and as such considered to absolve him from the performance of duties, which were alike nominal; their civil and moral obligations to the former, from whom they derived virtually their appointments, and by whose continued favour alone they could hope to keep them, were real, indispensable, and binding, in every sense of fealty; sociable convention; or more private engagements of servants to their employers. But neither was the virtue of the one great enough, to bring to light and the credit of the state, nor the vigour or policy of the other sufficient, to enforce the resumption of the large defalcations of revenue here to be set forth, as notoriously known for near a third of a century before, to have been collected from the zemindars or ryots officially, in the name and ostensibly to supply the exigencies of government, by its proper Mussulman delegates in the frontier foujedarry districts, while imperfectly explored; though the amount was fraudulently withheld from the public, until ascertained and carried finally to account under the general held of keffyet or profits, during the needy and powerfully supported administration of Meer Cossim.

To correct, however, more fully a prevalent error, respecting the nature and local extent of the financial advantages, thus succinctly stated; it seems necessary to distinguish and describe more particularly, the relative situation of the districts within which they were realized, in the manner of the other increased assessments throughout the soubah; in order to estimate their comparative burthen on the country and people at large. The province of

(1st.) POORNEAH, or Seerpoor-Dulmalpoor, as denominated on the khalsa records, is the first that occurs, in sharing the larger portion of improved rental. It forms beyond the Ganges, the north-west boundary of Bengal, towards the soubah of Bahar on the one side, and the independent Raje of Morung, forming a narrow slip of unhealthy woody territory at the foot of the great northern Thibetian hills, on the other; comprising, in its greatest modern dimensions, 5,119 square miles of a fertile, compact, well-watered cultivated flat; rich in the produce of rice, oil, pulse, wheat, with almost all the other ordinary grains for home consumption, in the valuable articles of opium and saltpetre for foreign commerce, to which might be added fir masts and other useful timber from the neighbouring woods of Morung, but chiefly abounding in draught and carriage bullocks, together with the most necessary article of ghee for exportation, derived from the best pasture lands, in great part exempted from

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taxation. Of this area, however, no more than one-third originally was contained and assigned over under the same provincial denomination in 1722 to the management of Seyf Khan, rated at the ausil jumma, khalsa and jageer, of rupees 2,78,830. In 1732 a district of nearly the same extent, called Derhempoor or Bernagur, dismembered from the circar of Mongheer in Bahar, and including all the lands lying to the west of the river Cossah in its ancient channel, was annexed, at the standing valued rent of 3,55,773, proceeding from the four pergunnahs subdivision of Gundewarrah, Bowanipoor, Bernagur and Nahtpoor; and in 1752 on the death of Seyf Khan, when the province was conferred in government, or rather appanage on Soulet Jung, the nephew and son-in-law of Aliverdi Khan, it was found that, in course of an able administration of thirty years under the late foujedar, it had received a further accession of productive territory, by conquest or improvement on the side of Morung, equal in extent or value to either of the afore-mentioned portions of country, as stretching from Jelalgur the ancient boundary, near the capital town of Poorneah, to the present frontier, removed at least thirty miles more to the north, on a line of fifty in length; that the amount actually collected from these three territorial divisions in behalf of the state, rather exceeded 18 lacks of rupees; while the effective public revenue realized from thence, according to the treasury accounts, had only been increased, ausil and [292] abwab by the very inadequate assessment of Sujah Khan, to rupees 5,61,857. In this state however, and so lightly burthened, Soulet Jung succeeded by soubahdarry appointment, to the vacant government; and through the enlargement of dower with his proper finances, thought himself in a condition, on the accession of Suraje ul dowlah to the usurped dominion of Bengal in 1756, to assert his own independence of all superior authority; as in like manner, did his son under the following administration of Meer Jaffier, on the first appearance of foreign disturbance, until finally reduced with his coadjutor the refractory zemindar of Beerbhoom, to proper obedience by the terror of the English arms. It was then, that Cossim Ali, pressed by the exigencies of the state, of which effectively he could be appointed subordinate ruler in despotic form, only to stimulate the ambition of grasping at the real sovereignty, assumed the virtue, perhaps because acting as he believed in his proper behalf, of doing what right and policy always required; investigating and carrying to public credit the defalcations of inferior agency, from the ascertained long established dues of rent, collected from the ryots through zemindars and other lesser intermediate officers of the revenue, under the head of keffyet or emoluments of Soulet Jung, and other foujedars in the province of Poorneah, estimated moderately on a hustabood of their clandestine receipts, at ... ... Rupees 15,23,725

(2d.) DACCA, or Jelalpoor: This continues to be, as it was in 1760, by far the largest, most valuable province of the country, subdivided into a number of small zemindarries, comprising altogether 15,397 B. square miles, and reckoned the granary of Bengal in rice, in like manner as the whole soubah is considered to be, of the rest of Hindostan. Its other more pecular productions, being almost exclusively confined to this little portion of the Mogul empire, are, beetle nut, and a species of cotton called banga, indispensably necessary, though not otherwise of superior quality, to form the stripes of some of the finest muslin manufactures in the world; for every kind of which, the city of

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Jehangernagur, formerly the capital of the viceroyalty, may be accounted the grand emporium. Though stretching some of its districts southerly to the sea, at the mouths of the two great fertilizing rivers, the Ganges and Birhampooter; or northerly to the impassable Garro mountains on the confines of Asham, yet, in most interior circumstances, it differed from the other frontiers, with the exception of being ruled alike independently by a Mussulman foujedar. The last in office, and till our own days, the greatest in power, was Shahamut Jung Nowazish Mahomed Khan, a third nephew and son-in-law of Aliverdi; at once dewan of the whole soubah, and nawab nazim of Dacca, with all the provinces to the eastward. It was, in search of the treasures amassed by him, in his own or constituents right by Raje Bullub, (the naib or deputy of this high officer of state) and supposed to have been concealed by his son Kissen Dass, when he took refuge in Calcutta, that Suraje ul Dowlah deluged the land with blood, until he met his fate, in the merited punishment of tyranny; as it was, the obstinate secrecy of the same inferior agent who held within his late master's jurisdiction the rich unascertained zemindarry of Rajenagur, in refusing to surrender the moffusil accounts or disclose a true state of the gross collections of rent made throughout the province, solely appropriated to private benefit, that afterwards drew on him the resentment of Cossim Ali, when employed in the prosecution of his plan, to draw forth and realize to the exchequer, all the financial resources of the country. Nevertheless, as cruelty generally defeats its own purpose, so it may be presumed, the nawab soubahdár was on this occasion, disappointed; for notwithstanding the enhanced value of all the original lands of Dacca since the toomary bundobust of Jaffier Khan in 1722, when rated at 19,28,294 rupees, the standard rent roll has been since increased by annexations of improved territory dismembered from the neighbouring chucklahs of Sylhet Currybarry and Gorahgaut, in the sum of rupees 2,55,696 more; that on the khalsa share of this accumulated jumma, and before set forth, the total of proportional aboabs levied by all former soubahdars in office, did not exceed rupees 3,78,891 in addition to the old established crown rent, and more especially that of the larger and richer portion of territory held from the days of Akber in jageer, almost the whole assigned to defray the annual expense of the royal marine garrisons and artillery, being little short of the ausil amount of 6,93,937, had been absolutely resumed, together with immense towfeer or profit arising gradually in the course of near two centuries, in consequence of an extraordinary influx of specie, from the improved rental of the lands; yet we repeat, notwithstanding how favourable all these circumstances, the utmost keffyet that Meer Cossim appears then to have added to the yearly effective revenue of the whole province, was no more than ... ... Rs. 12,01,315

(3d.) RUNGPOOR, or Fetchercoondy; in the still frontier circar of Cooch Beyhar, and therefore always under a distinct foujedarry government, which was secretly increasing the financial income of a fertile territory of 2,679 square miles

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famous for its staple produce of tobacco (long undoubtedly before the [293] introduction of different species of that plant from the western hemisphere, after the discovery of America but more substantially valuable to the sovereign proprietor, for its great improvable growth and manufacture of opium, with a superabundance of the more essential article of rice; yielded on this occasion (under the denomination of profitable receipts of rent, hitherto fraudulently withheld from the public, by subordinate Mussulman delegates on the khalsa toomary jumma of 2,86,485, after the accession of the pergunnah of Koondy, with a subsequent soubahdarry assessment of only 63,233 rupees) a new surplus revenue to the exchequer, of ... Sa. Rs. 1,51,493

(4th.) RAJEMHAL or Cankjole, in like manner, a frontier to the soubah of Bengal, when held separate from that of Bahar; commanding the formerly important passes of Siclagurry and Telleagurry between the western hills and the Ganges, and having been improved by powerful rulers, by civilization of its more savage Hindoo inhabitants, or cultivation of the woody mountains and valleys, comprising near one half of the whole area of the province; calculated in all to contain only 2,217 square miles; but above all, being increased to this its present important magnitude, by the annexation of several neighbouring more productive zemindarries in the plains, on the eastern borders of the Ganges; from an extent of territory yielding only 74,317 of ausil toomary in 1722, to what would then by equal enlargement, and doth now produce on the same royal standard, khalsa and jageer 2,66,826; with only a jumma of additional soubahdarry assessments since established, of 31,625 rupees, so a keffyet was of course discovered, and moderately estimated at ... ... Rupees 42,757

It is a mistaken opinion, that the portion of ceded territory, in contradistinction to the dawanny of Bengal, was not included under this head of Cossim Ali's profitable increase of revenue, because the cession took place at the commencement of his administration. Rights of sovereignty and possession of land in Hindostan, are held as dear as in any part of the world, and could never be transferred by a Mussulman, *bonâ fide*, without mental reservation of resumption, whenever power or accident presented a favourable occasion, for so doing. When therefore, force or expedient policy prevails in compelling a sacrifice of the reality, still the nominal superiority, is seldom or ever relinquished,—and in like manner, as the representatives of the illustrious house of Timoor keep on the records of their dufter all the revenue accounts of a great dismembered dominion; so it was perfectly natural, however presumptuous, that a naib soubahdar, appointed by the English, under the forms of the Mogul government, should follow an example of such high authority. Besides, though all legal sunuds or formal grants of country, must constantly be drawn out, conformably to the royal standard valuation of the jumma toomary, as now variously established in the several soubahs of the empire; yet it is not to be imagined that such concessions are ever made, without a perfect mutual understanding of the true, actual, specific, and relative worth of the territorial property thus alienated. Accordingly, when Meer Cossim in 1760,

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conferred on the East India Company what hath been since termed "Ceded land," though undoubtedly, the *Zymn* inventory or described particulars, were rated at the fixed original rental of Jaffier Khan, we are not to suppose that these districts had till then, been exempted from all additional burthens of viceroyal or foujedarry assessments, more than the rest of Bengal; nor that the donor neglected to set forth at the time, or the dewan and canongoes of the soubah subsequently, to continue on their registers the then ascertained hustabood or intrinsic value of the gift bestowed, always to be understood as acquiesced in, more or less reluctantly, without some apparent substantial equivalence, in proportion to the antecedent acknowledged right of possession. Such appears to have been the case, in the instance of the two following ceded provinces, rated for a share of the keffyet.

(5th.) CHITTAGONG or Islamabad, containing 2,987 square miles, of a hilly, jungly country; of which, scarcely a third is, at all capable of cultivation. Though this small portion seems better adapted for the production of coffee, pepper, and the more valuable spices of the East, than perhaps any other spot on the continent of India; forming the south-east extremity of Bengal on the borders of Aracan or Mogg and the sea; while favoured at the same time, with a very convenient port, in either season of the year for coasting traders in the Bay, it became of course one of the most important frontier stations for both the marine and standing military forces of the Soubah. Accordingly, from the earliest days of Mogul government until the revolution of 1757, the lands of this province had been appropriated in jageer ahsham, or assignments for the support of troops in garrison; and being also subject to independent foujedarry administration, underwent the universal change of an improved rental, under the denomination of towfeer, to distinguish such profits from the keffyet arising on the khalsa portion, though on occasion of the [294] dismemberment in 1760, the former proper appellation, appears to have been confounded, in the latter. The amount of the pecuniary increase was however less than might have been expected, considering the vast intervening alteration effected during the two last centuries, in the relative value of money; for, on the ausil jumma of rupees 1,76,795, established by Jaffier Khan, all the additional imposts afterwards levied, were only Rupees 1,58,340

(6th.) BURDWAN zemindarry; comprising 5,174 B. square miles, being half environed by the jungles of Midnapore in Orissa, of Pachete and Beerbhoom, was, like a garden in a desert, deemed wonderfully productive in the beginning of the present century, and estimated accordingly on the standard rent roll, comparatively high, at rupees 23,26,444; including some recent acquisitions of valued adjacent territory of the pergunnahs of Aruh Mundelgaut, &c., though it hath been since brought more to a level, in proportioning all the subsequent soubahdarry assessments rather conformably to the greater progress of improvements around, by fixing only a slender increase of 7,62,831 rupees.

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But as there were besides, domestic annexations, considerable foreign unrated districts, added to the zemindarry, such as Bhaminbhoom, dismembered from the neighbouring circar of Gualparah in Orissa, with the lands of Chunderconah, Berdah, Bhurset, formerly only subject to a peshcush or tribute and since completely reduced; so it was found in the moment of transfer to the Company in 1760, that a keffyet had been levied, and therefore proper to be resumed, on account of the latter acquisitions, amounting in the ausil and ezafa to ... ... Rupees	1,37,660
TOTAL Keffyet Foujedaran on the Mhal or territorial Revenue Rs.	32,15,295

But defalcations of inferior agency were not wholly confined to the mhal or land rents of the country. Large profits had likewise been made, and withheld from the Exchequer, in the variable branch of revenue, proceeding from gungs taxes, customs, duties, and licences, in addition to the old medium estimated collections, classed under the general head of,

SAYER; in the detail of which, stands foremost the Panchoutrah of,

(1st.) CHUNACAHLY.—It was to extort a confession of the fraudulent emoluments of this department, which had been long under Shahamut Jung's management, that Cossim Ali's cruelty was exercised on the Darogha; and on this occasion productive of a keffyet, or favourable rise, in what may be termed the political barometer of the ancient internal trade of Bengal with Delhi, Moultan and Gujerat, particularly in silk, raw or manufactured, of ... ...Rupees	2,31,793
(2d.) NABOBGUNGE, erected at the confluence of the Mahanada and Ganges, as a great convenient market place, with a public granary; endowed with many considerable privileges, as well as the capital of a number of lesser mixt dependencies of mhal and sayer, held, along with the panchoutrah, by Shahamut Jung, was found to yield on the present occasion, a surplus of ... ...Rupees	1,18,793
(3d.) ASSIDNAGUR, forming part of the city of Moorshedabad, and now incorporated with the khass talooks, had in like manner, produced from tolls, gunges and markets, exclusive of old territorial rent of the purgunnah ...Rupees	70,787
(4th.)—BUNDARDEII, another large village, with its mhal and sayer, in the environs of the great metropolis of Bengal, yielded a profit of	27,601
(5th.) AZIMGUNGE, a principal mart and custom house station on the Culcully river, which intersects the eastern angle of the Cossim Buzar island, produced	64,18
(6th.) CHOKE CHANDNY; the duties and licences for retail shops and stalls in the neighbourhood of the nabob's house in Moorshedabad; before, a private perquisite of one of the servants of the household, were on this occasion carried to public credit ... ...Rupees	3,560
TOTAL amount of Sayer increase ...	4,58,944
TOTAL Keffyet Foujedaran on Mhal ...	32,15,295
TOTAL of the Keffyet Mhal and sayer, resumed in 1760/3 ... ...Rupees	36,74,239

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ABWAB.

12th.—TOWFEER JAGEERDARAN. If Cossim Ali can be said to have possessed any distinguished merit as a financier, it must be allowed on occasion, first, of the resumption of the extraordinary accumulated assessments which had taken place on the principal jageers, since the period of their being originally alienated in the reign of Akbar, and annexed in the nature of temporary fiefs to the offices of the great provincial delegates or ministers of state, [295] in lieu of personal services, and to defray the ordinary public expences of government, including all those of the more effective military force of the whole Soubah; secondly, more especially, by incorporating the amount so resumed, with the ausil toomary of Jaffier Khan, and instituting the aggregate of both, thence-forward as the most recently established standard rent-roll of the country, according to which all future grants of assigned territory whether in jageer or otherwise, were to be drawn out and valued;—the whole, being in the true spirit of the actual constitution of India, and perfectly conformable to the practice of three of the ablest, best authorized, and most experienced, famous approved of soubahdarry administrations ever appointed to rule Bengal, under the Mogul government. Nor are we to be surprised, such being the case, and so fully warrantable, the moderate increase of the old Crown rent, which from this time had arisen from the profits of the jageers, admitting at the same time the notorious characteristical chicanery of native agents, that only the pecuniary substance of the thing should be altogether suppressed, but the technical word itself, expressive of the improvement in question, and perhaps leading to a discovery, be most carefully omitted in all the voluminous complex accounts of the revenue, figured or in writing, fabricated by the Hindoo or Mussulman officers, employed in the department of the finances, since the acquisition of the dewanny, and obtruded on their rulers, as conveying the fullest state and information of the former or actual sources of the legal public income due to the exchequer: at least, of the amount realized in the yearly period of the collections.

(1st.) JAGEER CIRCAR ALI. The scattered lands composing this extensive princely domain, which, if united, might be computed to contain about 5,500 square miles, had been assigned, since the reign of Akbar. as hath already been observed, with the most ample jurisdiction in matters civil, military, and fiscal, to the nazim soubahdar for the time being, to defray his personal and household expenses; all those of the foujedarry or high court of criminal judicature, as well as a large portion of such as were allowed to be incurred, in support of the standing forces of the country. The whole territory being formed of fragments, dismembered from the richest districts of Bengal, though thus disadvantageously dispersed, yet of course largely participated in the extraordinary influx of specie occurring within the two last centuries, and was long known to yield a proportional increase on its original rental, of which the account collections, however distinguished, as appertaining to the department of the Nizamut, had always been under the superintendence of the officers of the dewanny dufter, from the time of Sujah Khan. Accordingly, when Cossim Ali succeeded to the administration of affairs, as naib (on the suspension of the virtual authority of his father-in-law Meer Jaffier, still to be considered, formally, as high representative of the real or nominal government, then instituted, but entirely exonerated henceforth, from contributing any share of his official income, to make good the quota of heavy military disbursements, hitherto forming the great ostensible purpose of an appropriation of such magnitude, held by a species of feodal tenure;) so the substitute soubadar, with great policy, resumed the ancient assigned grants of territory, so much improved, ascertainably under the influence, with the separate

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management of many successive viceroys, and issued new sunnuds, with the imperial sanction, for other lands, rather of larger extent and rental, when calculated on the aussil jumma of 1722, while no less capable of yielding an equal revenue; being chiefly comprised in the zemindarries of Rajeshahy and Nuddeah, which were notoriously under-rated, in every article of additional assessments subsequently levied; and having annexed at the same time to the khalsa, the toomary of the former jageer, together with the handsome towfeer, or profitable increase ascertained to have accumulated on that antiquated rent roll, and now brought to account in the very moderate sum of ... ...Rupees	15,31,235
(2d.) BUNDEH WALLA BARGAH. The important jageer held under this title, constitutionally and formally, as well as really, appertaining to the dewanny representative of government; more compactly situated, but of less value and extent that the preceding one, as being certainly limited to an area not exceeding 2,000 square miles in all its dimensions;—yielded exactly on the same financial principles, and after a similar operation of resumption of the former, on the new assignment of other lands, with rather an addition of old valued rental, a towfeer or profitable increase of ... ...Rupees	2,18,674
(3d.) AMEER UL OMRAH. The jageer assigned, under this designation, to the bukhshi or commander in chief, though probably in all, containing at least 800 square miles, yet being situated in the less productive frontier provinces; produced only an addition to the ancient jumma toomary, of...	15,381
(4th.) OMLEH AHSHAM, being the military jageer, and after the cession of Chittagong to the Company in 1760, chiefly confined to perhaps 700 square miles in Dacca province, as well as thenceforward distinguished more properly by the terms "mushroot tannahjat" or conditional assignments of territory for the maintenance of the still existing garrisons of the soubah, in like manner, afforded on this occasion, a towfeer of	1,15,724
TOTAL Towfeer Jageerdaran, or surplus assessments, levied by the holders of the foregoing temporary jageers, now resumed by government, and the amount constitutionally in form, carried to the credit of the public exchequer ...	18,81,014
Amount Keffyet Foujedaran on the khalsa mhals, in like manner, resumed by Cossim Ali in the public behalf, and brought forward to be added	36,74,239 [296]
Amount KEFFYET HUSTABOOD, being the sum of his proper improvements within a small portion of the khalsa lands brought over	14,72,599
TOTAL of the profitable increase on the Jageer and Khalsa territory of the Soubah, improperly or fraudulently withheld from the state by its intermediate officers of revenue	70,27,852
Amount of the assessment serf-sicca 1½ anna brought forward ...	4,53,488
TOTAL amount of Cossim Ali's Abwabs, in 1763 ... Sicca Rupees	74,81,340

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ABWAB SOUBAHDARRY, in four periods from the year 1722, recapitulated in the Abstract.

First,—period, in Jaffier Khan's government to 1726; viz.		
(1st) Wojoohat Khasnoveessy, the only additional impost ...		2,58,857
Second,—in Sujah Khan to 1739, four additional articles:		
(2d) Nuzzeranah Mokurrery, amounting to rupees ...	6,48,040	
(3d) Jer Mat hoot	1,52,786	
(4th) Mat hoot Feel Khaneh	3,22,631	
(5th) Fojedarry Abwab	7,90,638	
		19,14,095
Third,—in Aliverdi Khan's to 1755, three more:		
(6th) Chout Marhatta, amounting to ...	15,31,817	
(7th) Ahuk and Khest-Gour	1,92,140	
(8th) Nuzzeranah Munsoorgunge	5,01,597	
		22,25,554
Fourth,—in Cossim Ali Khan's to 1763, the four ultimate imposts:		
(9th) Keffyet Hustabood, amounting to ...	14,72,599	
(10th) Serf Sicca, 1 ½ anna	4,53,488	
(11th) Keffyet Foujedaran	36,74,239	
(12th) Towfeer Jageerdaran	18,81,014	
		74,81,340
TOTAL amount of viceroyal assessments, on the Mhal and Sayer of the Khalsa and Jageer Lands of the soubah of Bengal, established proportionably to the original rent roll of Jaffier Khan, in four soubahdarry administrations, from the Fussillee year 1128 to 1170 inclusive, or the 11th April 1763 of the Christian era		1,18,79,846
Minha, or deduction of the amount passed to the account of Tipperah in the time of Sujah Khan, under the head of Foujedarry Abwab, when so much of the Jumma Toomary, as had been struck out of the Bundobust in consequence of the acquired independence of the Zemindar after the death of Jaffier Khan, was again restored to the soubah, though retained as a private perquisite of office by the Foujedar previously ...		87,993
Teshkhees or Net Jumma Aboab		1,17,91,853

GOSHWARRAH KOOL, Jumma Bundobust Teshkhees Ausil on Abwab, or Abstract Amount Settlement of the original and increased rental of Bengal, after making the usual allowable deductions; constituting together the total Net Revenue of the Soubah, under every denomination, as established in 1170 Fussillee or 11th April 1763, during the administration of Cossim Ali Khan; and continued thenceforward until the acquisition of the Dewanny in 1172, according to accounts which appear to have been then rendered by the Canongoes officially, to the Naib, acting in behalf of the East India Company, as sovereign representative of the Mogul formally, or virtually of the English nation.

AUSIL

Jumma Toomary Teshkhees of Sujah Khan in 1135 Fussillee for rupees 1,42,45,561, arising from the Khalsa and Jageer lands, distributed in the following proportions; viz.

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Khalsa portion, rupees 1,06,03,157, subdivided into

MHAL or original ground rent, exhibited in the account, commonly known under the name of Jummabundy, but more properly called Eahtimam bundy concluded annually with the different classes of zemindars or farmers general, at the anniversary meeting termed Pooneah 96,89,510

WUZEAT or deductions to ascertain the Teshkhees Toomary from 1135.

1st. Mokharije, dismembered territory of Soohent or Bunder Balasore, with Koontah Gaut, in the chuckleh of Curybarry, included in the standard rent roll of Sujah Khan, but since lost to the soubah, though more recently [297] indemnified by the acquisition of the tributary share of Cooch Beyhar with the district of Jauldoe, reckoned among the dependencies of Pacheat 1,29,450

TOTAL Mhal Teshkhees Toomary, stated in the bundobust at the commencement of the year 95,60,060

Wuzeat or deductions, 1st Mokarije 1,29,450

2d. MUSCOORAT, or sundry petty allowances made to the zemindars and others, at the close of the annual settlement, in addition to the provision in land rent appropriated by Toorel Mull and Jaffier Khan, for the like purposes formerly, therefore excluded from the accounts of the Toomar Jumma, and since found inadequate, in consequence of an increased establishment; viz.

Eastern Division of the Country particularized,

(1st.) NANCAR or subsistence to zemindars incorporated with or separated from the corps of greater landholders since the toomary settlement of Jaffier Khan, and otherwise unprovided for by his or Toorel Mull's original allotments ... ... Rupees 42,871 0 0

(2d.) NEEM TUCKY or Tanka, to the canongoes, being a half per cent. apparently on the khalsa jumma of Toorel Mull, in addition to their former commission of 2 per cent. on the net collections on account of the more recently increased subdivisions of pergunnahs, requiring a greater number of such officers ... 29,707 0 0

(3d.) MOCCUDDEMY, allowance similar to the nancar, to the chief ryot collectors of such independent villages as pay rent immediately to the khalsa 24,356 0 0

(4th.) PAIKAN provision, in like manner, for the increased establishment of village peons 14,213 0 0

(5th.) BHERY BUNDY, additional charges repairing causeways unprovided for otherwise 5,843 0 0

(6th.) MUJERAI acknowledgement allowed to be made by neighbouring zemindars to the hill people of Rajemhal, to prevent robberies ... 1,234 0 0

(7th.) RAHBERAN, increased number of guides, &c. for the convenience of merchants and travellers 951 0 0

1,19,175

(8th.) DADNY Molungian additional allowance to the manufacturers of salt 176

(9th.) DUFTERBUND, one additional officekeeper in the zemindarry of Rajeshahy 4 2 13

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(10th.) PUBLIC Endowments, &c. of			
Ayma to the first orders ...	12,335		
Mudded Mash to the second ...	1,370		
Enam or donations to the third ...	1,539		
Roozinah or daily allowance to fourth	1,333		
Kheyrat, or charity to individuals ...	287		
Chiraghy or lamps for the tombs ...	122		
Kuddum Russool, preserving an impression of the prophet's footstep ...	67		
Mehmany, entertaining Fakeers ...	43		
		17,096	
			17,276 2 13
(11th.) DIVISION of the country, chiefly west of the Ganges			59,600— —
TOTAL Amount of authorized deductions proper and usually made from the Jumma Toomary, until the years 1763/5 Rs.			325,501 2 13

JUMMA BUNDOBUST TESHKHEES KOOLL in the Khalsa portion of the Toomary, subdivided into

(1st.) MHAL, or ground rent, brought forward	96,89,510
Wuzeat, or legal deductions of Mokharije and Muscoorat	3,25,501
TOTAL Ausil Jumma Toomary Teshkhees Bundobusty of the Khalsa lands of Bengal, and included in the annual general settlement during the government of Mir Cossim, until the acquisition of the Dewanny in 1765	93,64,009
(2d.) SAYER, or variable imposts of every kind, collected by the more immediate temporary officers of government throughout Bengal, as particularized in the eahtimumbundy of Sujah Khan, and continued to be rated formally under the head of ausil toomary at the same standard; though the amount not being [298] properly ascertainable at the Poorneh, it forms no part of the ordinary simple jummabundy then concluded with the landholders; but is usually brought to account at the close of the year in a separate article, distinguished by the technical terms Husbul Wosool, according to the receipts thus estimated, at an average of the original collections	9,13,647
TOTAL Jumma Toomary Teshkhees Bundobusty of Mhal and Sayer of the Khalsa, as established in the year 1765	1,02,77,656
The difference between which, and the similar standard settlement of Sujah Khan in 1728, being 6,40,432 is in part accounted for, in the preceding deductions, termed Wuzeat, for	3,25,505
And will be found entirely so, in a proportional increase of the jageer, to the amount of	3,14,927
	6,40,432

JAGEER Appropriations of Territory, as arranged under the administration of Meer Cossim in 1170, rated according to the original Rent-roll of Jaffier Khan in 1128.

(1st.) CIRCAR ALI, or Jageer, allotted to Jaffier Ali Khan, as nazim or soubahdar of Bengal, of which more than one-half was very politically assigned on such of the undervalued zemindarry lands of Rajeshahy, at the ausil jumma, as constituted formerly the akta of Meer Jumla, including the large pergunnah of Bhetooreah for 78,990, forming at least one-fifteenth share of the district, improperly so called; and

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until this time, entirely annexed to the khalsa portion, from the reign of Shah Jehan, excepting Rs 4,810, set apart as the dustoor or nancar of the zemindar, now Ranny Bowanny. The whole territory thus appropriated to make up a princely establishment, perhaps the largest ever admitted of under the Mogul empire to any viceroy not of the blood royal, it must be remembered, was to support a great part of the military for the internal defence of the country; to defray the expense of embassies or negotiations abroad; besides the ordinary charges entire of the remainder of the civil list, composed of the household and high courts of foujedarry or criminal judicature. But by the political arrangement of 1760, and adopted thenceforward to the present day, the formal soubahdar was virtually exonerated from the expensive incumbrance of the two former articles, together with the exercise of the higher concomitant duties of representative sovereignty, and burthened solely with the latter; yet to soften the pain of dismission from the lucrative consequential post of principal nawab or delegate, as well as to palliate the family offence of a son, in effecting self-substitution in the room of a father-in-law; so Meer Cossim, on this occasion, procured the imperial sanction for a jageer, rather of superior magnitude, in behalf of his kinsman, than ever was enjoyed by any preceding nazim, without being liable for more than a third of the disbursements usually chargeable on that great official territorial fund, henceforth increased to 11,52,879

(2d.) Governor Lord CLIVE. A species of tenure, with all the circumstances of its application, equally unprecedented in the official records of Hindostan, as it formed a new and separate article in the appropriation of the royal revenue of Bengal. By the constitution of India, or the Mogul empire, if the grant specified in the zymn or contents, all the particulars of the pergunnahs or districts assigned at ausil jumma, his lordship, in fact, should have enjoyed in life-rent, or during the pleasure of the emperor all the financial regalities of the fief, and might have claimed from the Company as official landholders, not only, the original crown rent, but likewise all the soubahdarry assessments afterwards established, or additional receipts of annual rental, though constituting the sole advantage to be derived from the territorial gift to themselves, besides the inferior local jurisdiction, with ordinary zemindarry perquisites; and his employers formerly held their claim of surplus income, either in virtue of the jageer assignment thus drawn out, or if only, expressing generally so much to be paid out of the lands in question, depended on the forbearance of the king's dewan in demanding the further dues of the exchequer, until the necessary union of substance and form to the conquered right of dominion, long since acquired by the English. On the other hand, according to the constitution of Great Britain, in defining the legal obligations of servants to masters, his lordship might have been altogether deprived of a trifling gratification unequal to the least of the national advantages to be derived, perhaps exclusively, from the exercise of his personal abilities. By the more universal law, therefore, imposed upon the world, by the more commanding influence of genius, the singular talents and merit of the individual having power and pretensions to rate indefinitely his own particular services, produced an equitable

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compromise which extended the benefit of the jageer even beyond the constitutional period of such grants usually terminated with the life of the possessor, when construed into its more limited signification of a fixed pecuniary annuity ... 2,22,958

sic in orig.

(3d.) BUNDEH WALLA BARGAH, changed for the designation of *modar ul moham*, of synonymous signification, to distinguish the jageer appropriation to the [299] dewanny representative of government, which was on this occasion, probably in the view of being realized henceforward by Cossim Ali himself, also increased to an effective original rental of ... 2,38,992

(4th.) BUKHSIAN AZAM, grand commanders, a jageer taken from that formerly assigned to the Ameer ul Omrah ... 1,08,530

(5th.) NAJIM UL DOWLAH, a territorial assignment for the nabob's eldest surviving son, formed from the *paibaky*, being another private perquisite of the sovereign delegate issuing from unappropriated remains of resumed jageers, either partially, on the extinction of Meer Jumla and Jaffier Khan's official grants, or in some instances wholly, as on the decease or dismission of the greater foujedars and munsubdars; in like manner, as the holding now in question expired, or was surrendered, on the conditional accession of the occupant to the nizamut in 1765 4,58,312

(6th.) SEYF UL DOWLAH, the second son's jageer, was also formed from the same sinking fund of royal assignments, and should have had a similar issue 2,98,567

(7th.) ZEMINDARAN, jageers to the frontier landholders and mountaineers, in the nature of feodal possessions for guarding the defiles, continued nearly as formerly ... 52,322

(8th.) MUDDED MASH, &c., the original charitable endowments of every kind, were reduced to 49,748

(9th.) MUSHROOT TANNAHJAT, &c. garrison jageers and pensions, taken chiefly from the ancient assignments of omleh ahsham, viz.

Mushroot Akbeernagur Telliagury ...	...	16,666
Seyd Mahomed Hussein Tannahdar, sungram-gur ...		8,733
Mutseddian Khalsa	...	7,291
Seyd Mahomed Ali Khan Wakiahnegar	...	4,166
Rajah Joogul Kishore vakeel ...	...	3,645
Mahomed Ashref Khan, mushroot foujedarry Jessore		4,166
Hussein Reza Khan, Do ... of Bhoosnah	...	3,333
Daroghagy and Ameeny of the Nowarrah Topekanneh, Mint, &c., Dagh Tesiheh, or marking and arranging the horse; in all, nine distinct officers ...		17,237
		65,237

(10th.) PAI-BAKY, or fund remaining for appropriation of all the aforementioned territorial assignments; almost the whole ausil of the great jageer of the omleh nowarrah of Jehangeernagur; with a large share of the omleh ahsham; altogether held as a secret perquisite of office, after allowing deductions of Rs. 87,686 for charges of sebundy, incurred chiefly by the naib of Dacca, on account of the jageer circar Ali 9,07,173

TOTAL Jumma Toomary of Jageer in 1763, to the amount of ... 35,54,718

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JUMMA BUNDOBUST TESHKEES KOOLL, recapitulated and carried forward in the Abstract of

1st. AUSIL Toomary Padshahy of 1,128 distributed into the twofold division of

(1st.) KHALSA, or exchequered portion of that fixed or original rent-roll, as subdivided into Mhal, or ground rent, with every legal deduction allowed to the zemindars at the settlement of their jummabundy, to ascertain the teshkees or net amount to be paid under this head into the treasury annually, from the time of Sujah Khan to the acquisition of the dewanny, amounting to 93,64,005
Sayer, husbul woosool, at the yearly medium of 9,13,647

TOTAL Mhal and Sayer of the Khalsa 1,02,77,652

(2d.) JAGEER, or assigned portion of jurisdiction, with territorial rental of the soubah, at the old valuation partly to the nazim dewan and bukhshi, as high representative of the sovereign power exercised in the civil, political, financial or military departments, partly to the foujedars and munsubdars, as provincial governors, to maintain their personal dignities, with a quota of the standing force of the country, and partly to defray the marine garrisons, &c. public establishments; comprised altogether under ten distinct heads, in 1763, including the paibaky or fund remaining to be appropriated, and amounting, after usual deductions of expenses, to 35,54,718

TOTAL Ausil Toomary Teshkees, Khalsa and Jagheer, Mhal and Sayer of Bengal, to the Fussillee year 1172, or A.D 1765/6 ... Rs. 1,38,32,370

II. ABWAB SOUBAHDARRY, additional vice-royal assessments imposed subsequently to the standard rent-roll of 1128, and levied on all the [300] rated or unrated lands, proportionably to the gross amount of ausil toomary contained in each of the zemindarry jurisdictions of the soubah; the whole, as detailed in 12 articles of permanent imposts established under four legally constituted Mogul administrations, from Jaffier Khan's in the reign of the great Alemgeer, to that of Cossim Ali, in the 4th year of the present emperor Shah Alem; forming a net increase, clear of all deductions, on the receipts of the exchequer:

Mhal, or ground rent	...	...	1,13,32,909
Sayer, or variable imposts	...	...	4,58,944
			1,17,91,853

TOTAL of the Jumma Bundobust Teshkhees Khooll, or net amount of all the revenue collected by authority throughout the soubah of Bengal, to the expulsion of Cossim Ali, and thenceforward to the acquisition of dewanny in 1765 2,56,24,223

SECOND ANALYSIS of the Jumma Bundobust Teshkhees Kooll proportioning the area of the country, to the original and increased Rental of 1763.

Mhal, Khalsa and Jageer of the Soubah of Bengal.

AUSIL, Jumma Kaumil toomary of Jaffier Khan, in 1722, for 1,632 measured and proportionably assessed pergunnah divisions, forming in all 91,142 British square miles, of which 62,000, a rich productive plain; after deducting 21,142 the unrated annexed area included in the recently acquired territory of Cooch Beyhar, or boundary impervious woods of the Sunderbunds and Tipperah, inaccessible hills

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of Chittagong and Rajemhal, with the unprofitable wastes of Rangamatty and Pachete, as altogether uncultivated or useless for the financial purposes, though of some political importance otherwise; the whole stated at the original rent of ... Rupees 1,33,74,539

WASIL, new annexation, complete reduction or resumption of lands, before under the same provincial denominations of country, but unassessed for any or a sufficient revenue on the khalsa toomary until the last reform of Cossim Ali, extending to two-thirds of Beerbhoom and Poorneah, one-third of Dinagepoor, with nearly a seventh part of the zemindarry of Burdwan; in all, a valuable acquisition of arable ground, comprising about 8,00 square miles, which estimated proportionably to the jumma of the soubah, should stand at 17,25,747

TOTAL standard rent-roll of 70,000 British square miles, being the dimensions of all the productive lands of Bengal in 1763, ascertainable under the three following heads of territorial divisions, stating the local extent, with amount of the actual assessment. 1,51,00,200

1st. CENTRICAL, or interior division, comprehending about 6-7ths of Burdwan, 2-3ds of Dacca, 3-4ths of Rajeshahy and Kishenagur, 1-4th of Injellee, the whole of Bishenpoor Jessore, Mahmoodshahy, Goraghaut, Lushkerpoor, Calcutta zemindarry, Mahomed Amenpoor, &c., Muscoory talooks, with two annas or sixteenths of the jageer ausil and ancient towfeer to be valued in the ezafa, in all 37,000 square miles of the richest, and until 1763, best ascertained portion, in dimensions and rental, as rated at 79,40,482

2d. FRONTIER, and before imperfectedly assessed districts of Chittagong Tipperah lowlands, Sylhet, Rungpour, Dinagepoor, Poorneah, Rajemhal plains, Beerbhoom, with Chundercona, &c., formerly tributary division of 1-7th of the zemindarry of Burdwan, altogether 22,000 square miles, and valued inclusive of the Wasil, with three annas of the jageer, ausil, and towfeer, at 47,59,545

3d. JAGEER, original assigned lands, mixed with or interspersed in the foregoing divisions; but of which eleven annas or sixteenths, computed at 11,000 square miles, are still distinct, or may be traced as extending over 1-3d of Dacca, 1-4th of Rajeshahy and Kishenagur, 3-4ths of Injellee; in all, exclusive of the remainder of 5 annas, not so precisely ascertainable, and therefore incorporated in the gross, with the two preceding grand portions of the soubah, estimated at the ausil jumma of 24.00,259

TOTAL 1,51,00,286

EZAFA, or increase on the territorial fund of royal revenue, established to the year 1763, in 12 additional imposts, levied by the legal soubahdarry authority, under different denominations and forms, but all reducible to the three general heads of Abwab, Keffyet or Towfeer, as actually distributed proportionably to the local extent and sum of the toomary assessment of the aforementioned grand divisions of the country, now to be recapitulated; viz.

(1st.) CENTRICAL, permanent simple imposts levied at various periods, throughout the largest portion of the soubah as already detailed, and to be found classed under 9 heads, now reduced to 2, of

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1.	Abwab properly so called, in 8 articles, amounting to	25,28,492	
	Keffyet Hustabood, or rather Towfeer, arising on two sixteenths of inland jageers, and which appertaining to the frontier provincial foujedars, had been carried to the account of their divisions improperly	8,66,198	
			33,94,690

(2d.) FRONTIER mixt profitable increase in the finances of this anciently unexplored division; long since effected by foujedars, vested with plenary provincial jurisdiction in subordination to the nazim; but only properly ascertained and realized to the state, during the soubahdarry of Meer Cossim, as hath been set forth in the 9th and 11th articles of abwab, to which, should be added the three first subdivisions of the 5th, being of a similar nature, carried to public account in the administration of Sujah Khan;—altogether reducible to

2.	Keffyet foujedaran and hustabood, properly so denominated	26,35,259	
	Abwab of every other kind imposed on the same territory in 8 articles, similar to those stated under the centrical division ...	4,94,884	
			31,30,143

(3d). JAGEER, increase on those originally granted to the nazim, dewan bukhshi, nowarrah, with half the asham, established by successive official occupants, from the period of first assignment in the reign of Akbar, as before locally described, until resumption of so much in the soubahdarry of Cossim Ali; viz.

3.	Towfeer proper on the three first assignments, detailed in 12th article of Abwab ...	18,81,014	
	Keffyet, on the nowarrah, &c., jageer of Dacca specified on the foujedarry profits of that province	12,01,315	
			30,82,329
	TOTAL Mhal Ausil Wasil and Ezafa of the Khalsa and Jageer lands of Bengal, in 1763 ... ... Sa. Rupees		2,47,07,448

JUMMA BUNDOBUST TESHKHEES KOOLL of the Khalsa and Jageer portion of the MHAL Ausil Wasil and Ezafa of Bengal, as arranged in local extent, with proportional or actual Assessments in the three following grand Divisions; viz.

(1st.)	CENTRICAL, comprehending 37,000 square miles, which in exact proportion to the total mhal should have been rated 1,30,59,651 rupees, but was really assessed in the gross of original and increased rental	1,13,35,172
(2d.)	FRONTIER containing 22,000 square miles, in like manner rated proportionably, would have yielded rupees 77,65,197; but with annexations, the original and every subsequent impost to the period now in question, actually produced	78,89,688
(3d.)	JAGEER, still ascertainable in 11,000 square miles, rateable for 38,82,600, but with the gradual improvement of near two centuries, rented for	54,82,580

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TOTAL Mhal 70,000 square miles brought forward in the abstract, as valued proportionably or actually for ...		2,47,07,448
SAYER, or variable revenue of ancient establishment throughout Bengal, proceeding from customs, duties, and licences; though to be considered more immediately as imposts on trade or personal property, yet being levied chiefly on the necessaries and luxuries of life for home consumption or otherwise affecting the general stock of circulating wealth in the country, derived solely from the annual produce of the lands; so the burthen must fall on that great revolving fund, depending entirely on the industry of the ryots or peasantry, who are at once in great part, manufacturers, as well as husbandmen; and therefore, the income thus forthcoming may be considered reasonably, a collateral branch or appendage of the proper territorial rents of the soubah, with which it is usually incorporated at the close of the year, husbul-wosool, according to the receipts, ausil and ezafa as before detailed, amounting to		13,72,591
TOTAL Mhal and Sayer revenue in the gross ...	Rs.	2,60,80,039
——WUZE AT, deduction already detailed of		
MINHA, decrease of Sujah Khan's teshkhees jumma toomary, comparatively with Jaffier Khan's ...	42,625	
KHARIJE, or dismembered territory, included in the valued rental, though not in the dimensions of the soubah	1,29,450	
MUSCOORAT, or all the proper mofussil expense, otherwise originally unprovided for throughout the khalsa lands	1,96,055	
SEHUNDY charges on the jageer in the district of Dacca, and which, though regularly forming no part of the ordinary allowances made to the zemindars thus annually, and as now to be found under the novel heads of moshaireh or serinjamy; yet being considerable in the amount, and the only expense incident to the assigned portion of the country, stated in the yearly settlement, is here included to be deducted with the three former proper articles, from the gross jummabundy	87,686	
		4,55,816
TOTAL Bundobust, Teshkhees, Kooll or net Revenue of Bengal, clear of all charges 1763 ...	Sicca Rupees	2,56,24,223

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THIRD ANALYSIS.—Jumma Bundobust Teshkhees Kooll, proportioned to the Eahtiman or Zemindary Jurisdictions of Bengal in 1763.

Financial subdisions of territory.	Dimensions in British square miles.	Ausil Jumma Toomary Padshahy, of 1722.			Ezafa Soubahdarry Assessments, from 1722 to 1765.				Total Ausil and Ezafa, 1763.	Wuzeat, deductions of Muscoorat and Sebundy customary Mofussil Charges of Collections.	Total Net Revenue of the Ceded lands in Bengal, as comprised in the Kooll Jumma Teshkhees bundobust of Cossim Ali.
		Khalsa portion, Mhal, and Sayer.	Jageer, &c., Assigned Lands.	TOTAL.	Abawb, in 8 articles, of the death of Aliverdi, in 1756, with the Serf Sicca of Cossim Ali.	Keff yet of Cossim, in 3 articles, with Abwab Foujedarry of Sujah Khan.	Towfeer of Meer Cossim, including the increase on the Jageer Nowarrah of Dacca.	TOTAL			
CEDED LANDS.											
(1st) Burdwan, according to the tenor of the imperial Mogul Firman, in confirmation of the Soubahdarry Sunnuds for this district. The Company's rights to free perpetual tenure, expressed by the terms Enam or Altumgha, extend to the whole Chuckleh so denominated; which includes the zemindarry of the same name, in its more ancient limits fixed by Jaffier Khan, the whole of Bishenpoor and Pachete, with nearly ⅓ of Beerbhoom. But in this, as in many other instances, advantage seems to have been taken, through native craft, of the local ignorance of foreign rulers; for effectively the Territory surrendered in conformity to the grant, comprehended simply the jurisdiction of the titular Raja Tillukchund, second in descent from Keerutchund, the first acknowledged legal occupant of Burdwan; and whose official possessions, though recently enlarged by the *five* large pergunnahs of Bundelgaut, &c., and *eleven* lesser ones of Arseh, &c., in the chuckleh of Houghly; together with the foreign annexation of Bhaminbhoom from Orissa, in addition to the interior dependencies of Chunderconah, &c., formerly only tributary, then completely reduced; did not in all, by any means, constitute an adequate compensation for the proper ceded territorial rights, when defined, inclusive of the three aforementioned neighbouring entire or participated zemindarries. Such as they were however, in extent or value at the moment of transfer in 1760, corresponding with the Bengaleh year 1168, they stood rated on the original rent-roll.	5,174	22,90,000	17,276	23,07,277	7,62,831	1,37,660	19,166	9,19,657	32.26,934	51,543	31,75,391
(2nd) Calcutta, or twenty-four Pergunnah Territory, originally granted in 1757-8 by soubadarry perwannah or dewanny Sunnuds, in the form of a zemindarry, with rather an equivocal obligation for payment of the ancient crown revenue, was confirmed by the Mogul in 1765 wholly and for ever free in reversion to the Company, as an altumgha unconditional jageer, after *nine* years of further assigned occupancy to Lord Clive; having been in all, at the former period, exclusively of land rent and customs of the town of Calcutta.	882	1,77,824	43,930	2,21,754	2,04,065	71,204	68,013	3,33,282	5,55,030	1,911 N. Sebundy Neabut Foujedarry 12,000	5,53,125 3,23,135
(3rd) Chittagong Tannah and Province forming about half the garrison jageers, termed Omleh Ahsham) when ceded to the Company in 1760 by Cossim Ali, to be afterwards confirmed by the King, in terms of the other free perpetual grants of territory, was rated, altogether, waste and productive Lands.	2,987	...	1,76,795	1,76,795	...	1,58,340	...	1,58,340	3,35,135		
Total Ceded portion of the Soubha ..	9,043	24,67,825	2,38,001	27,05,826	10,26,895	2,07,204	87,179	14,11,279	41,17,105	65,454	40,51,651

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Third Analysis.—Jumma Bundobust Teshkhees Kooll, proportioned to the Eahtimam or Zemindarry Jurisdictions of Bengal in 1763.

FINANCIAL SUBDIVISIONS of TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PADSHAHY of 1722.			EZAFA SOUBAHDARRY ASSESSMENTS, from 1722 to 1763.				AUSIL and EZAFA TOTAL.	WUZEAT Deductions of Muscoorat and Sebundy.	TOTAL Net Revenue of BENGAL 1763.
		Khalsa.	Jageer.	TOTAL.	Abwab.	Keffyet.	Towfeer.	TOTAL.			
DEWANNY.		Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
(1st) RAJESHAHY, Bhetooreah, Neldy, &c., constituting the zemindarry of Ranny Bowanny in its original extent, with the recently annexed pergunnahs of Baherbund and Bitterbund, being the proper dewanny jageer of the Company; of Pitladeh, Pookereah, and part of Bherole, &c.; also, of the whole of the dispersed lands included in the rest of the assigned territory; forming in all, an area of	12,909	13,99,470	7,50,073	21,49,543	6,02,463	...	8,01,479	14,03,942	35,53,485	44,715	35,08,770
(2nd) HAVELLY PINJERAH or Dinagepoor, to Ramnaht, the antient khalsa and jageer portions, with the recent annexations of Suntose, &c., stood as in its present state, at ...	3,519	6,07,874	1,46,341	7,54,215	3,31,823	5,76,324	...	10,66,565	18,20,780	17,834	18,02,946
(3rd) OUKERAH or Kishenagur, to Kishenchund, rather less than its actual dimensions, when rated in the year 1763	3,151	6,03,784	44,803	6,48,587	3,21,034	...	1,28,758	4,49,792	10,98,379	7,598	10,90,781
(4th) BEERBHOOM to Bedea ul Zeman, as before described	3,858	3,71,137	...	3,71,137	68,223	8,96,275	6,508	9,71,006	13,42,143	3,120	13,39,023
(5th) BISHENPOOR to Choiten Singh...	1,256	1,29,903	...	1,29,903	20,079	...	...	20,079	1,49,982	3,464	1,46,518

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Third Analysis.—Jumma Bundobust Teshkhees Kooll, proportioned

FINANCIAL SUBDIVISIONS of TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PADSHAHY of 1722.		
		Khalsa.	Jageer.	TOTAL.
DEWANNY—*continued.*		Sa. Rs.	Sa. Rs.	Sa. Rs.
(6th) YUSEFPOOR with Saidpoor, and some new acquisitions of territory in Jessore, to Serykant, &c. ...	1,365	1,96,328	49,081	2,45,409
(7th) LUSHKERPOOR, both divisions, exclusive of Tahrpoor to Shiu and Narrainder Narrain	499	1,25,516	16,167	1,41,683
(8th) ROKINPOOR to Luchminarrain Canongoe. Its original and present dimensions not exactly ascertainable, as being dispersed throughout the different Chucklehs of Bengal; but may be moderately computed at ...	600	2,47,526	27,157	2,74,683
(9th) MAHMUDSHAHY and Meghna to Kishendeo, as in 1763	844	1,23,286	31,960	1,55,246
(10th) FUTTEHSINGH, &c. to Neelkant, under the description of a talook ...	259	1,37,291	...	1,37,291
(11th) EDRACKPOOR, Ghorahgaut to Sheu Naht Eahtimam	1,232	86,970	21,460	1,08,430
(12th) TIPPERAH Roshenabad to Kishen Manick, waste, and productive...	6,618	47,993	45,000	92,993
(13th) PACHETE to Rogonaut Narrain, exclusive of Jauldoe, &c. ...	2,779	18,203	...	18,203
(14th) JEHANGEERPOOR to Govindeo, &c., in the three talooks before described Muscoory	320	62,707	3,647	66,354
(15th MAHOMED Ameenpoor Houghly, in five talooks, taken from the head of Muscoory	700	1,52,195	15,787	1,67,982
(16th) JELALPOOR, Dacca, including the whole of the Chuckleh of Jehangeernagur, Khalsa and Jageer, excepting Tipperah, together with the recent annexations of Seryle Torrof and Ruttenshahy from Sylhet, of the pergunnahs Currybarry Soosing and Seerpoor Dosskawneh, from the Chuckleh of Currybarry; Momensingh, Alephsingh and Zuffershahy, from that of Ghorahgaut; besides a few kismut pergunnahs, from Boosnah and Jessore; in all, an area subdivided into a number of small zemindarries, of	15,397	8,95,386	12,58,206	21,53,592
(17th) SEERPOOR DULMALPOOR, the Khalsa denomination of the modern province of Poorneah, in its greatest extent	5,119	2,14,854	1,29,374	3,44,228
(18th) FEKHERCOONDY, or Rungpoor, with the pergunnah of Koondy, exclusive of the late annexation of Cooch Beyhar	2,679	2,86,485	90,573	3,77,058
(19th) CANKJOLE, or modern province of Rajemhal, including all the hilly and low lands, as in 1763 ...	2,217	2,18,095	48,730	2,66,825

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to the Eahtimam or Zemindarry Jurisdictions of Bengal in 1763.

EZAFA SOUBAHDARRY ASSESSMENTS, from 1722 to 1763.				AUSIL and EZAFA TOTAL.	WUZEAT Deduction of MUSCOORAT and SEBUNDY.	TOTAL Net Revenue of BENGAL 1763.
Abwab.	Keffyet.	Towfeer.	TOTAL.			
Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
1,03,799	...	67,110	1,70,909	4,16,318	2,806	4,13,512
48,047	...	30,980	79,027	2,20,710	4,375	2,16,335
57,072	...	16,896	73,968	3,48,651	9,185	3,39,466
86,255	...	31,933	1,18,188	2,73,434	1,742	2,71,692
12,103	...	...	12,103	1,49,394	2,525	1,46,869
54,748	...	20,143	74,891	1,83,321	1,687	1,81,634
...	96,758	...	96,758	1,89,751	...	1,89,751
3,323	...	...	3,323	21,256	...	21,256
52,686	...	...	52,686	1,19,040	421 Sebundy included	1,18,619
1,20,249	...	38,516	1,58,765	3,26,747	16,252	3,10,495
3,78,891	...	13,66,087	17,44,978	38,98,570	Sebundy included 96,643	38,01,927 [304-5]
26,717	17,27,766	...	17,54,483	20,98,711	2,236	20,96,475
63,223	1,51,498	45,853	2,60,574	6,37,632	Sebundy included 27,346	6,10,286
31,625	42,758	36,239	1,10,622	3,77,447	1,500	3,75,547

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Third Analysis.—Jumma Bundobust Teshkhees Kooll, proportioned

FINANCIAL SUBDIVISIONS of TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PADSHAHY of 1722.		
		Khalsa.	Jageer.	TOTAL.
DEWANNY—*concluded.*		Sa Rs.	Sa. Rs.	Sa. Rs.
(20th) TOMOOLUCK, Jellamootah, Mhesadul, Kewra Mhal, Deroodumna, Sujahmootah, &c., khalsa and jageer, forming the modern province of Hejelee. as originally dismembered from Orissa, inclusive of salt and arable lands ...	1,098	3,36,615	1,41,322	4,77,937
(21st) SYLHET, exclusive of Seryle, &c. annexed to Dacca, but comprising the modern surveyed province, in all its dimensions	2,861	1,27,618	1,98,461	3,26,079
(22nd) ATEAH, Burbazzoo and Cogmarry 3 adjoining pergunnahs, in several divisions, chiefly to 4 mussulman zemindars	1,629	44,879	7,526	52,405
(23rd) SILBERRIS Barbeckpore, Moseeda, Chogong and Jhangeepoor Duttya, 5 neighbouring pergunnahs subdivided	660	97,128	5,049	1,02,177
(24th) SATSYKEH Chunacahly proper, Chundlai, and Tahirpoor, 4 detached Painam pergunnahs	670	1,79,121	2,246	1,81,367
(25th) RANGAMATTY Cutwah, &c. 23 tannahs dispersed all over Bengal, and assessed under the head of Abwab Foujedarry; but without any considerable annexed territory, excepting the former, which commands a province, chiefly waste, of	2,629	...	...	...
(26th) MUSCOORY, Talookdaran, Moorshedabad, and Hooghly, the small separate zemindarries of Assidnagur, Mhelund, Bherole, Coolberya, Akberpoor Futtejungpoor Dawah, Myhetty Hoogla Sirfrazpoor, Chutypoor, Gobinatpoor, Shazadpoor, Kashipoor, Akbershahy, Luckypoor, &c., in all 78 pergunnah mhals, 31 tuppahs or kissmuts, and 87 mouzas or villages, under so many different heads of assessment; but scattered over and included, in the area of the 28 preceding painam, or greater financial subdivisions, in small portions of territory, difficult to be particularly described, though collectively may, equal in extent of arable ground, the entire dimensions of the Sunderbunds, with the remaining unspecified lands of the soubah in 1763, being nearly ... Mhals ...	5,929	3,81,871	3,71,440	7,53,311
(1st) MHAL in 26 painam, or heads of territory	80,797	70,92,235	34,04,403	1,04,96,638
(2nd) SAYER Customs, Duties, Mint and Gunges, as before detailed Sayer ...	...	9,13,647	...	9,13,647
Total of Dewanny Revenue in 1763 ...	...	80,05,882	34,04,403	1,14,10,285

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to the Eahtimam or Zemindarry Jurisdictions of Bengal in 1763.

EZAFA SOUBADARRY ASSESSMENTS, from 1722 to 1763.				AUSIL and EZAFA TOTAL.	WUZEAT Deductions of Muscoory and Sebundy.	TOTAL Net Revenue of Bengal, 1765.
Abwaß.	Keffyet.	Towfeer.	TOTAL.			
Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
60,844	...	2,98,093	3,58,937	8,36,874	12,534 Feeding Elephants, Bedrabundy and Mujerai 60,607	8,24,340
...	1,59,535	...	1,59,535	4,85,614		4,23,007
34,342	...	24,294	58,636	1,11,041	394	1,10,647
64,300	...	...	64,300	1,66,477	1,511	1,64,966
40,746	...	3,872	44,618	2,25,958	1,629	2,24,356
1,62,111	...	...	1,62,111	1,62,111	Catching Elephants. 9,381	1,52,730
4,51,868	1,16,501	Jaidad Rickmy Circar Ali, Five Lacks	5,68,369	13,21,680	3,917	13,17,763
31,96,571	37,67,415	30,75,179	1,00,39,165	2,05,35,803	3,35,822	2,01,99,981
...	4,58,944	...	4,58,944	13,72,591	...	13,72,591
31,96,571	42,26,359	30,75,179	1,04,98,109	2,19,08,394	3,35,822	2,15,72,572

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ABSTRACT Third Analysis of the Jumma Bundobust Teshkhees Khool,

PAINAM, or Heads of FINANCIAL GRAND DIVISIONS of the SOUBAH.	Diminution of Bengal in 1763/5.	AUSIL JUMMA TOOMARY PADSHAHY, of 1722.		
		Khalsa portion, Mhal, and Sayer.	Jageer, &c. Assigned Lands in 1763.	TOTAL.
(1st) CEDED LANDS of 1760 in 3 subdivisions, including the jageer zemindarry, but exclusive of the sayer, customs, &c., of the town of Calcutta, together with the whole province of Midnapore	British square miles. 9,043	24,67,825	2,38,001	27,05,826
(2nd) DEWANNY acquired in 1765, and composed as in 1763, of 26 Painam or general heads of assessed territory, subdivided into 15 great single Zemindarry eabtimam and provincial jurisdictions, containing an indefinite number of small personal trusts of land, inclusive of the Sayer, in 3 branches	80,797	80,05,882	34,04,403	1,14,10,285
Jummabundy, Kooll, Khalsa, Jageer, Mhal, Sayer, Ausil, and Abwab ...	Sa. Rs.	1,04.73,707	36,42.404	1,41,16,111
Total Bundobust Teshkhees of the Soubah of Bengal in 1765 ...	89,840	British square miles, yielding a Net		

THE preceding Amount of Revenue then, stating it in round numbers at two krore fifty-six lacks of sicca rupees, it must be observed, constituted only the malgoozary, or net effective yearly income of the soubah, immediately received into the khalsa shereefa, or realised in transfer by established jageer appropriations, after having allowed an estimated deduction (besides the modern additional articles of muscoorat of about 25 percent. or 35 lacks of rupees on a medium) from the actual gross receipts of the public exchequer on the ausil jumma of the whole country, to defray all the various charges of collection in the mofussil, excepting the Sebundy militia establishments; and which, corresponding with the similar detail already exhibited in the Political Survey of the Northern Circars, under the fourth and last general head of finance, comprehending the actual unavoidable expense of interior management, was undoubtedly amply provided for, in the general assessment of Jaffier Khan, exclusive of the original toomary settlement. Such provision, though struck out of the ancient rent-roll, and ever since carefully endeavoured to be concealed, as well as secretly enlarged by the encroachment of zemindars and other permanent officiating landholders, through the ignorance, corruption or negligence of the higher more immediate Mussulman officers of government; is still everywhere to be found and easily distinguished throughout all the provinces of Bengal, under the denomination of kharijee jumma, nancar, bazee zeemen, or chakeran; while it affords at this moment, as we hope in due time will be experimentally proved, one of the fairest, most expedient, important objects of reform and economical saving occurring in the whole scope of financial arrangement.

As to the ordinary deductions, on account of remissions or balances proper to be allowed in stating the actual receipts of revenue on the foundation

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proportioned to the Eahtimam or Zemindarry Jurisdictions of Bengal, in the year 1763.

EZAFA SOUBAHDARRY ASSESSMENTS, from 1722 to 1763.				TOTAL AUSIL and EZAFA 1763.	WUZEAT deductions of Muscoory and Sebundy, &c. Akherajat Mamooly as in 1763/5.	TOTAL Net Revenue of BENGAL as comprised in the Koolt Jumma Teshkhees Bundobust of Cossim Ali.
Aboab, in 8 articles, to the death of Aliverdi in 1756 with the Serf Sicca of Cossim Ali.	Keffyet of Cossim, in 3 articles with Aboab Foujedarry Sujah Khan in part.	Towfeer of Mir Cossim, including the increase on the Jageer Nowarrah of Dacca, &c.	TOTAL.			
10,26,896	2,97,204	87,179	14,11,279	41,17,105	65,454	40,51,651
31,96,571	42,26,359	30,75,179	1,04,98,109	2,19,08,394	3,35,822	2,15,72,572
42,23,467	45,23,563	31,62,358	1,19,09,388	2,60,25,499	4,01,276	
Revenue in 1763/5. of ... ... Sicca Rupees						2,56,24,223

of a revolving annual settlement; it will be invariably found, in times of internal tranquillity, free from any great public calamity, that the aggregate of both, on a medium of years, never exceeded 12 lacks of rupees; of which, one-third being the usual amount of the former article, (and granted with so much difficulty under the tedious Mogul forms of obtaining the imperial assent, in consequence of the legal incompetency of the viceroy dewan or other representative delegate, to pass an act of such high authority exclusively, as the special prerogative of the sovereign) was more than amply compensated for, by the nuzzeranah, or contingent income arising on the renewal or grant of zemindarry sunnuds, forming a constant source of supply, though making no part of the annual bundobust, while the remaining proportion of two-thirds, or 8 lacks of rupees generally uncollected, was brought forward from year to year, in addition to the gross of the current settlement, virtually to counterbalance a nominal remission of rent, first admitted of in the government of Sujah Khan, on the formation of the teshkhees jumma toomary, and continued thenceforward on an increasing scale, eventually of real defalcation to the present time.

We may therefore assign very properly to the period of Cossim Ali's administration, the entire net amount of rent thus realized, clear of all charges from the lands in question; to which, if there be added 65 lacks proceeding from the soubah of Behar, together with 11 lacks more as the annual malgoozary of Midnapore, (being the only portion of Orissa annexed to the great viceroyalty of Bengal) we shall find the total effective income of all the [308] dependencies of that triple soubahdarry in 1763, to be little or nothing short, of three krore 32 lacks of sicca rupees. But to estimate the nawab deputy's share of this imperial revenue, it should be remembered, that he had ceded in free gift to his constituents, a territorial fund of 51 lacks annually, and to his formally superior

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Meer Jaffier, 23 lacks additional in jageer, to support the establishment of the Nazim, with some of the other greater officers of state, enjoyed by the younger branches of the ruling family; which united sum, being deducted from the aggregate net rental of the three soubahs, leaves only two krore 58 lacks for the actual receipts of Meer Cossim; and of this amount, the surplus 58 lacks, may very reasonably be allowed for all the yearly military and civil expenses incident to his own proper government: thus estimating six krore, of which one and a half proceeding from Behar to have been the possible accumulated sum of three years collection; to support ungrateful meditated rebellion against the real sovereign authority, until his final expulsion from Bengal in August 1763; for as to the probable treasure amassed by his predecessors Suraje ul Dowlah and Jaffier Ali, the whole was undoubtedly embezzled and squandered in the corrupt extravagance of, or in the confusions attending, the revolutions, which put a period to their respective administrations.

To form, however, a complete estimate of the revenues of Bengal, at the very moment of the acquisition of the dewanny, to serve as a just standard of comparison, in ascertaining the rise or fall in the sum collected and carried to public account, subsequently to that important period; it is not only necessary to state the improved net rental of the soubah as received by government, including that of the ceded lands, from the year 1760 to the 12th April 1765, (being the commencement of the Fussillee 1172,) but indispensably requisite to ascertain with all possible accuracy the gross amount then actually levied from the whole country in the name or behalf of the state, either avowedly by its proper officers, or secretly, through the channels of corrupt agency and personal favouritism, as far as the same hath been at any time virtually realized to the exchequer. For as the regal proprietory portion of the entire annual produce of the soil, constitutionally fixed at one-fourth, inclusive of zemindarry, with all other charges of collection, is now become the perpetual free unalienable right of the Company, whether considered formally as dewanny representative of the Mogul emperors, or really trustee for the British conquests in India; so it is highly expedient to know, with some precision, the total burthen of assessment on the ryots, rather if possible to afford them relief from vexatious zemindarry exactions, than increase, or even approximate the equitable standard of the sovereign landlords dues; as well as to regulate with the utmost economy the current expenses of the financial department, and thus check, by the only practicable means, the profuse extravagance, wilful negligence or incorrigible propensity of native Hindoo or Mussulman agents, who must ever unfortunately be employed in subordinate interior management of the collections, to abuse their trust by corruption, in lessening the established revenue, or by fraud, in swelling fictitiously the yearly disbursements, thereby diminishing the proper income of the state under the plausibly humane, though legally inadmissible pretence, of granting remissions of rent to the peasantry, without the express intelligent concurrence of the superior ruler. [309]

The expediency of thus ascertaining the utmost gross rental of the country is more especially in latter times the greater, that no fixed universal rule in stating the annual bundobust hath been observed agreeable to ancient institution; but in some instances, the net jumma, and in many, the whole demand, inclusive of variable proportions of incurred charges, have been exhibited in the yearly statements, to the no small confusion and intricacy of public accounts; rendering comparative views impossible, from the abstract and always difficult, under fluctuating forms of dry voluminous detail, though such mode of comparison be the only one hitherto of practical use to the sovereign, for the discovery of possible defalcations, through the lamentable ruinous want of a true constitutional standard, as well for raising the public supplies, as limiting the necessary expense of collection. In the summary anticipated discussion now intended of this topic, which more properly belongs to the

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ultimate division of finance under the head of Expenditure, we must claim every allowable indulgence.

Perhaps minute accuracy in objects of such vast magnitude would be impossible, and may not be expected from one wholly uninstructed, by official practice, in the revenue department, while unaided totally by any authentic manuscript records of the Company; except through the few imperfect documents which have been of late years published, more frequently to gratify personal resentments, or support the contestation of private pecuniary ambition, than to answer the laudable patriotic purpose of communicating useful genuine intelligence to the proprietory and nation at large, deeply interested with exclusive right in the ascertainment of the whole undisguised truth, touching the management of their proper territorial possessions in this country, though precluded by remote situation and other circumstances, from learning, through ordinary numerous channels of more general knowledge, such particular local information. After all, the novelty of the attempt, and the importance of the subject, may afford the best founded hope of meeting with all the indulgence required; not from any satisfaction herein given, but the probability, that the inaccurate result or partial analogical calculations, may some time or other, lead to more correct information derived from greater experience, in a course of authoritative investigation.

First, we proceed to state the Malgoozary or net revenue, clear of charges, actually received by government, or then levied, and clandestinely withheld by its native Hindoo or Mussulman officers, but soon afterwards realized to the public treasury, on account of the following districts of Bengal, which were imperfectly rated in the preceding bundobust teshkhees kōoll of Meer Cossim, and in part continued so, until the acquisition of the dewanny.

CEDED LANDS:

1st. BURDWAN zemindarry, when acquired by treaty confirmed by sunnuds, dated 4th Rubbi ul owal, 1174 Hejirah, being the first year of the King's reign, answering to the 1st of the month Katick 1167, Bengaleh or 11th October, A. D. 1760; was estimated to yield, as hath been stated, a clear revenue of Sicca Rs. 31,75,391, in the following Fussullee year 1168, A.D. 1761-2 when assessed for a gross jummabundy of Sa. Rupees 37,24,474, including only a certain portion of the mofussil charges produced net to the Company's Exchequer a malgoozary of ... Sicca Rupees...	31,98,896
At the expiration of 3 years' lease; viz.—to the end of 1171, or 11th April 1765, settled by public auction, a KEFFYET, or profit on the same territory, exclusive of 1,03,825 rupees for resumed chakeran or servants lands, comprising a portion of the zemindars nancar, was stipulated as the annual increase on the former malgoozary, which the country was then thought capable of bearing ...	6,59,533
TOTAL Jummabundy of 1171 Sa. Rupees 44,84,049, leaving, after deduction of every mofussil charge carried to public account, and stated Sa. Rs. 6,25,620, a clear revenue of	38,58,429

It is however to be observed, that from the errors of the system at that time pursued in the administration of the finances, large balances were incurred, or incidental expenses accumulated; and it was not until the year 1177 or A. D. 1770-1, that this malgoozary was completely realised, clear of all charges, by a different, and nearly the old constitutional mode of management.

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(2d) CALCUTTA, 24 pergunnahs zemindarry when formally granted in 1757-8 was computed to yield Ausil and Abwab Malgoozary of sicca rupees 5,53,125 as stated in Cossim Ali's Teshkhees Bundobust of 1763. Though a large increase had in the meantime, been made on that assessment, under the Company's administration; still it was understood before the acquisition of the dewanny, that frauds were committed by the native collectors. A scrutiny, which bears testimony to the ability and integrity of Governor Verelst, was therefore set on foot, and finished in 1173; when it appears, inclusive of the salt khalary rents, &c., after allowing a deduction of £ 14 per cent. mofussil charges on the whole collections' that a keffyet of sicca pupees 6,78,533, reckoning the amount of Lord Clive's jageer, resumed A. D. 1784, might have been, and was actually realised to the exchequer 1174 Bengaleh, in a net [110] malgoozary, arising from about 8 lacks of begas, cultivated or productive lands... 12,31,658

Besides which, the ground-rent, customs, and all the variable duties of the city of Calcutta, not included in Meer Cossim's bundobust, and forming the whole ancient revenue of the Company in Bengal, before the revolution of 1757, without comprising the recent chowkydarry, or police taxes, appropriated to defray particular charges, might have been always moderately estimated, on a medium of years ... ... at 3,00,000

15,31,658

3d. CHITTAGONG, when ceded in 1760, was assessed for a malgoozar of Sa. Rs. 3,23,135, but undoubtedly yielded then, and was soon afterwards found to do so by gradual improvement or ascertainment of the revenue, after a deduction of about 12 per cent. for Mofussil charges according to the actual receipts of the exchequer in 1178 4,66,428

TOTAL net Revenue of the Ceded Lands in 1171, including a new additional profit, under the Company's management, from the period of acquisition up to the 11th April, 1765 of 15,04,864 Rs. and which having been then or soon afterwards realized, is proper to be set down at present as a standard for future comparison, clear of all charges, and exclusive of bazee zemeen and chakeran possessions hereafter to be specified... ... Sa. Rs. 58,56,515

DEWANNY LANDS, as rated at the period of acquisition:

No. 5. BISHENPOOR, Zemindarry ausil and abwab, clear of charges in the teshkhees bundobust of 1170, is only assessed for sicca rupees, 1,46,518—but in the following year, under the immediate administration of Nundcomar, in the soubahdarry of Meer Jaffier, after the expulsion of Cossim Ali, and as realized to the Company

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by Mahomed Reza Khan's management, particularly in 1178, was increased by an annual keffyet of	2,45,232	
TOTAL net Malgoozary of Sa. Rs.	...	3,91,756
13. PACHETE rated in the same prior settlement for	21,526	
yielded in like manner in 1171, as nearly accounted to the Company on or before 1178, for the whole zemindarry, inclusive of a portion of the Shergautty district, with its old and lately reannexed dependencies of Jauldoe, a keffyet of	1,05,126	
constituting then the annual revenue of ...	...	1,26,652
16. JELALPOOR, or Dacca province, producing net to government in 1170, as stated in Cossim Ali's bundobust	38,01,927	
was yet assessed the following year, under the neabut of Mahomed Reza Khan in the soubahdarry of Meer Jaffier, though the same was not realized during a long period, if ever afterwards, to the Company, viz., a profit arising partly on salt lands, of	1,50,823	
		39,52,750
18. FAKHERCOONDY, or Rungpoor, from an area of square miles, 2,679, produced in 1170 Rs.	6,10,286	
but was rated the following year, in a further permanent keffyet, as realized to the Company in 1175, of	2,75,343	
	8,85,629	
and with the northern adjoining district of Cooch Beyhar, on the frontiers of Bootan, a new acquisition of square miles 1,302, productive territory, possessed independently by the ancient family of Narrain until 1179, when it was reduced and annexed to Fakhercoondy, with a fixed tribute henceforward, after deducting an equal sum as the rajah's allowance of half the supposed rental of the whole country, reckoned ... Sa. Rupees	72,000	
assessed altogether, for a revenue	...	9,57,629
26. MUSCOORY, stated in Meer Cossim's bundobust only	13,17,763	
was even then estimated to yield a towfeer or profit of 5 lacks, though not formally brought to account until the following year, when the Jagheer producing it was once more reannexed to the income of the soubahdarry, under the same dewanny management of Meer Jaffier's administration	5,00,001	
Rated all, at a malgoozary in 1171, of ...	...	18,17,764
Amount of the 5 general heads before stated	...	72,40,545

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Balance Mhalat, or dewanny portion of all the lands of the soubah, included in the remaining numbers, from the 1st to the 26th financial divisions of territory, as specified in Cossim Ali's bundobust teshkees kooll of 1170			1,43,01,961
TOTAL net Malgoozary of the 26 general heads of the provincial and single zemindarry jurisdictions of, what is termed, the Dewanny of Bengal up to the period of acquisition on the last day of 1171 Bengal, or 11th April 1765; being the clear annual proprietory rent levied from an area then increased to 71,302 British square miles of productive land, Sa. Rs.			2,15,48,506
27. Sayer, Customs, Mint, &c., variable impositions in 1170 rated		13,72,591	
were soon afterwards, under the Company's administration, considerably augmented by realization of a new improveable source of revenue to the state, before converted more largely by public exactions from the country to the private emolument of native officers, with a few favoured merchants, under the Mussulman government. The whole hitherto denominated *Hassil Nemuck*, or salt duties proceeding from			
1st. Land tax raised on about 12,000 kallaries, each yielding 233 mds. of salt, and estimated to produce in 1187, when struck out of the annual bundobust of that year on the institution of the new plan ...	7,50,000		
Deduct 25 Rs. levied on every kallary included in the jumma of Cossim Ali, and incorporated with the other lands, supposing the number then worked 9,000 ...	2,25,000		
Total ...	5,25,000		
2. ROWANEH Duties of 30 Rs. per Md. levied from the year 1179, on about 28 lacks of maunds calculated to be the annual consumption of Bengal with Behar on a medium, inclusive of native manufactured and imported or foreign bay salt; in all, amounting to ...	8,40,000		
Forming together a new additional income, which as it ought, is believed, to have been some way or other, though perhaps irregularly, brought to public credit ...		13,65,000	
Amount of the whole Sayer ...		...	27,37,591
TOTAL Mhal and Sayer of the Dewanny portion Sa. Rs. ...			2,42,86,097

SALT LANDS, Ceded, and Dewanny.

That woody unhospitable tract of country, which, for the sake of distinction, may be henceforth termed Noondeep, bordering the sea coast in a curve, stretching across the mouths of the Ganges, about 330 British miles from

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Jellasore West, on the frontiers of the Chuckleh of Midnapore in Orissa, to Islamabad, the port and capital of Chittagong, near the S.-E. extremity of Bengal, and comprehending (inclusive of the Sunderbunds) an area at least of 7,000 square miles in isles or continent, already comprised in the general dimensions of the soubah, hath always been of considerable importance, as a strong natural barrier against foreign invasion, or as yielding the necessary article of salt for internal consumption. But it is only within the period of British administration, that its soil and growth of wood, both essential to the production of this valuable manufacture, have been turned to the proper financial account of the state, instead of enriching, with greater burthen on the people, two or three corrupt foujedars with a few favourite Mogul or other foreign merchants; who always, exclusively, under Mussulman government, possessed the entire trade of the country; while the larger body of Hindoo natives, employed in this and every other branch of commerce, were, as they still for the most part continue to be, mere carriers, brokers, shroffs or agent banians, receiving indefinite commission settled at discretion by themselves.

To acquiesce however entire in the political rectitude of the principle on which a former source of partial individual benefit hath thus been converted to public utility, or rather restored to the requisite funds of national supply; it is to be remarked, that the sovereign is not only absolute proprietory lord of the earth and water from which the salt is extracted, as well as of all the fuel required in the operation; but, by mode of agency, is the sole immediately original superior of the works and molungian boilers, who are kept always in pay, receiving or entitled (besides an allowance of at least one rupee per month each, while so employed as usual in the six dry months occupation) to a further constant annual full subsistence in free productive lands, set apart for their maintenance, under the head of kharije jumma of the chakeran or servants, to be cultivated by themselves in the proper season of the year;—and that produce of a soil thus possessed, assisted by labour so purchased, is as much the civil right and saleable property of the despotic master, as the natural yearly growth of those lands termed Khas and Comar, occurring everywhere daily throughout the country; which, becoming for a time untenanted, are cultivated by hire or contract, on the special account of the state. Nevertheless, a species of monopoly it must be called, where all territory, with its rude or cultivated production, [312] appertains exclusively to the prince. Yet, as in its actual form, it leaves the most perfect freedom of interior traffic to all European and native inhabitants, excepting only British subjects, after the first immediate sale on the spot where produced; it differs widely from those pernicious institutions, under the same denomination, in other parts of the world, fraught with complete disadvantages to trade. At the same time, the policy of converting it into a source of revenue, seems not only warranted by the present insufficiency of public income, the extreme moderation of all other territorial burthens on the people, being greatly short of the sovereign's constitutional claim, with the expediency of thus levying the annual supplies in part from the intermediate agents of production, and partly from those employed on behalf of consumers; but is more than justified in the opinion of perhaps the ablest, most liberal, financier of the present age, and by the example of the greatest civilized existing nations. When in France (a dominion not more than double the extent and population of Bengal) the *gubelle*, which is an impost, or rather the exclusive right of selling salt throughout the kingdom, produces an annual revenue to the crown of 54 millions of livres, equivalent to two krore of rupees; and yet the king is neither territorial or saline proprietor of the rude materials required in the manufacture, more than rightful arbitrary employer of the workmen, advancing with risk the original cost of labour, involving a certain maintenance for a number of industrious,

sic in orig.

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though thus virtually the sole privileged merchant for vending in the retail of general farms throughout all the interior provinces, one of the great necessaries of life prepared at the hazardous expense of others for the market;—the virtue and political economy then of British administration in India, must at least be acknowledged in one instance, by resumption, with improvement, of a dormant or hitherto misapplied source of public supply, under the head of *Feroosh Nemuck*, or sales of native manufactured, salt, involving at all times an impost of equal weight on the country, but only fully and properly realized to the exchequer since the year 1780. Anciently, and still in common, the quantity of this article made for, and consumed annually in Bengal, may be estimated on an average, at twenty lacks of maunds each of 80 lbs. weight, produced by the labour of 45,000 Molungees; who with superior agents, including all expenses paid in money, were entitled to an allowance of about 20 rupees, usually advanced by contracting merchants, besides what was deemed equivalent to 40 rupees more, furnished constantly in land, and returned to the state from the original standard price of delivery at Hooghly, fixed latterly at 60 rupees per Mds. though afterwards for the benefit of a few Mogul monopolists, of which the principal had generally the title of Fakher-ul-Tejar, most exalted of merchants, enhanced throughout the different markets of the soubah at various rates, reducible on a medium to at least 2 rupees per Md. But since the annexation under the same viceroyalty, of the province of Behar (formerly supplied with salt, as the greater part of Upper Hindostan still continues to be, from the lake Sambkur in Ajimere) the total required for home consumption or foreign exports to Asham, Napaul, with other neighbouring inland states, hath increased 8 lacks of maunds. That surplus was at first imported from the Coromandel coast, in what is called Madras or bay salt, of baser quality and value, as produced by the simple operation of the sun on sea water, introduced into shallow pits prepared for the purpose near the shore. But on the establishment of the private society in 1765, and since again, on the institution of the present public plan, it was found expedient to prohibit this branch of Indian coasting trade, affecting alone the native inhabitants of the country. And now the whole quantity in yearly demand (being on a medium 28 lacks of maunds) is manufactured in the proportion, of 1/3d in the ceded and 2/3ds in the dewanny lands of Bengal, for the use probably of 10 millions of soul there, and one-fourth of that number in Behar; imposing only a moderate charge for one of the comforts of life, at the utmost calculation of 6½ annas, or thirteen pence each individual per ann. allowing the gross sales, inclusive of all expenses, to be ... ... Sicca Rupees | 54,50,000

SERINJAMY, charges attending the completion and sale of the manufacture.

(1st.) DADNEY MOLUNGIAN, original complete advance of wages, now paid in money to about 60,000 salt manufacturers of all denominations, engaged for the dry season, from November to May following, at the rate of about 40 Rs. p' Mds., being near 3 Rs. each person p' month, for six months moderate labour	11,20,000
(2d.) AKHERAJAT ARUNG, expense of transportation to the place of sale; weighmen, erection of storehouses, purchase of utensils requisite for the carrying on of the works, &c., with all contingent charges, on an average ...	4,50,000
(3d.) RUSSOOM, or commission of 10 p' cent. to European superintendants, on the net produce supposed	3,80,000

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TOTAL net annual sales of Salt, requiring always an advance for 18 months of 15 lacks of rupees capital to answer charges, before complete returns can be made to government; which, since the year 1781, hath resumed its right to the entire original profits accruing from the manufacture, and previously in part brought to public credit under the three following heads, proper to be continued in the same forms of account, and distinct agency, to serve as mutual checks, though now to be deducted in a lesser proportion from the whole clear produce, amounting to		35,00,000

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MINHA:

TEHSIL SOUBAHDARRY collection of Revenue to the year 1170, B.

(1st) HASSIL KAHLARY, making part of the bundobust teshkhees of Meer Cossim, including the toomary, or original ground rent of all the salt lands	2,25,000	
(2d.) MHASOOL; Sayer duty on all the salt imported, manufactured and consumed in Bengal and Behar, &c. reckoned at 28 lacks of maunds at 2½ Rs. p' hundred maunds ...	70,000	
(3d.) KEFFYET, or usual profit of the circar on the delivery of 8½ lacks of maunds, made in the district of Hejellee, and audited in the jumma at the standard valuation of Hooghley, after deducting a lack of rupees as the proportion of ground rent received as above ...	2,50,000	
TOTAL Revenue of Salt, accounted with the state to 1170 ... ... Rs.	5,45,000	

TEHSIL DEWANNY, additional collections from 1172 to 1178, inclusive:

(1st & 2d.) HASSIL NEMUCK, as established to the end of Mahomed Reza Khan's administration in 1771/2, being further kahlary and rowaneh duties, as already stated, exclusive of the mhasool 2½ p' cent.	12,95,000	
TOTAL net rated Collections, made on account of Salt, to 1187 A. B. or 1780 A. D. though perhaps never fully realized, before the excellent simplified institution of that year		18,40,000
(3d.) BAKY KEFFYET—Balance of profit arising on the moderate original settling price of salt, before appropriated to partial individual benefit; but now, with great propriety and justice, resumed or incorporated with the public revenue ... ... Sa. Rs.		16,60,000

ABSTRACT:

MALGOOZARY TEHSIL KOOL, or net collections levied from zemindars, &c. farmers of the royal rents, from the immediate officers of government, or mercantile favourites, throughout the soubah of Bengal,

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in the Fussillee year 1171, to the 11th April 1765, on acquisition of the Dewanny; and then or soon afterwards, inasmuch as increased beyond the amount of Meer Cossim's bundobust, realized to the state, including the manufactured produce of the salt lands, estimated at a medium of the yearly sales; the whole, to serve as a general standard of comparison, to rate the clear annual receipts of the public exchequer, passed under the same heads of account, at specified various periods, from that time forward to the end of 1190, or 11th April 1784.

(1st.)	CEDED LANDS: Malgoozary of the three districts of Burdwan, Calcutta, and Chittagong, clear of charges, as improved from 1760 when acquired, to the year 1765, or soon afterwards, under the Company's administration ... ... Sa. Rs. ...	58,56,515
(2d.)	DEWANNY, comprehending the remainder of the soubah, under 26 heads of territory, and one of sayer, as rated from 1763 to 1765, or subsequently realized to government	2,42,86,097
(3d.)	SALT LANDS of Noondeep, separated from the two former divisions of territory in the proportion nearly of one-third Ceded, and two-thirds Dewanny according to the produce of the whole, from the annual sale of 28 lacks of maunds of salt brought to the credit of government under the single head of Baky Keffyet Feroosh Nemuck after the year 1780	16,60,000
	TOTAL net real, and estimated Malgoozary Assessment of the whole soubah of Bengal, as levied by the immediate officers or favourites of government at the moment of the acquisition of the Dewanny in 1765 ... ... Sicca Rupees	3,18,02,612

This sum, it is to be remembered, is in exclusion of the following Countries and Rental recently incorporated in the general statemens of those of Bengal, now singly under consideration.

1st.	MIDNAPOOR, ceded district, in the soubah of Orissa, moderately rated at a malgoozary, clear of charges in 1765, of 14,00,000	
2d.	BAGCELPOOR, Dewanny territory, comprehending the great modern province of Mongheer of 8,270 square miles, dismembered from soubah Behar since the year 1773, and annexed with the large unprofitable reconquered countries of Ramgur, Palamow, Jungle territory, &c. to Bengal, at a rental of ... ... Sa Rs 5,00,000	[314]
3d.	SOUBAH BEHAR, the remaining seven circars, exclusive of jageers five lacks and charges. A. D. 1765 ... 62,50,000	
4th.	SAYER—Duties of Panchoutrah and Budrucka, collected in the custom-house of the city of Patna, introduced since 1773 among the receipts of the board of Calcutta ... 2,50,000	
	Total Malgoozary of soubah Behar ... Sa. Rs.	70,00,000
		84,00,000

Making, together with Bengal, a territory yielding four krore two lacks of sicca rupees, if the comparison was to be drawn for all the three provinces, as actually exhibited in the same bundobust.

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Second. HAVING thus ascertained the net unappropriated malgoozary of Bengal to have been in round number three krore and 18 lacks of rupees; the next progressive step of inquiry, in estimating the gross revenue of all the lands of the Soubah, should lead to a discovery of what hath been alienated formally, or in prejudice of the sovereign right, on pretence of paying the expense of collection, and support the dignity, with the authority of internal government, classed genefally under the head of

APPROPRIATED TERRITORIAL RESOURCES.

SUCH charges however, (here considered as provided for), it may be necessary to premise, are simply those denominated mofussil zemindarry, or ordinary established expense of interior management through native agents, as probably incurred under Mussulman administration; in exclusion of the whole civil and military disbursements, more recently introduced and solely incident to the British government-general; therefore, in propriety, termed sudder extraordinary. To treat then alone of the former, it appears incontestible that a sufficient territorial fund was from the beginning, made *kharije*, or set apart from the khalsa and jageer portions, for the purpose of defraying the total of financial charges, The proofs are:—1st. The usual mode of stipulating in the annual settlement with the landholders and farmers, only for payment of the *malgoozary* or net rental, formed on the basis of the preceding years jummabundy, clear of all expenses except the *muscoorat*, signifying literally and technically memoranda, of allowable deductions to be made, at the final close of accounts; and of which, the particulars, though trifling in amount, extend to every possible head of expenditure, formally authorized; while at the same time evidently brought forward or admitted of, since the date of the teshkhees jumma toomary of Sujah Khan, in addition to some fixed, former, more ample establishment, otherwise specially provided for.—2d. Traces of such appropriation existing in all parts of the country, subjected to intelligent European investigation, and usually to be found among those fraudulent enormous alienations of land, classed generally under the common well known appellation of Bazee Zemeen, or portion of territory lightly burthened, or altogether exempted from rent, which were undoubtedly in small part, granted at the formation of the universal standard rent-roll for the charitable support of Bramins, with the whole religious establishment of the Hindoos, but chiefly, as appears more reasonable, for the subsistence of the chakeran, or servants comprehending the whole body of zemindars, canongoes, putwarries, village pikes, molungees, &c., constantly employed in the service of government. Besides, however, the clandestine enlargement of this fertile source of territorial defalcation, of late years through the corruption of mutseddies and other officers of revenue, greate ncroachments have been directly made on the remaining lands of the circar, already described as appertaining immediately (free of every incumbrance), to the khalsa shereefa. In these two separate channels, the current of yearly expense, hath thus artfully been partially distributed, to conceal more effectually, by division, the increasing amplitude of the drain. It is, therefore, as well to stop a dangerous outlet, by exposing it to view, as attain the more immediate object of enquiry; that it seems necessary now to distinguish each of these, as flowing from the single original source of sovereign proprietory domain, under different denominations; beginning with

1st. TEHSIL SERINJAMY, or Collections on account of charges.

These proceeded entirely, from the khalsa portion of the country, and have always been levied in like manner, and according to the same standard, as the royal exchequer dues, either by abwabs, in addition to the ausil jumma, or by an increased simple rental, as a moderate compensation for both. In 1172, on acquisition of the Dewanny, besides the amount of muscoorat, &c., forming then the only surplus exactions, raised formally from the collective body of zemindars, and carried to public credit to be afterwards remitted to them,

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Mahomed Reza Khan introduced two additional articles, chargeable wholly on the districts of Dacca and Poorneah; which swelled the tehsil serinjamy of that year, inclusive of what hath been stated for the Ceded lands, to 16 lacks, while the standard malgoozary bundobust of the whole soubah, was reduced to about one krore 92 lacks of Sa. Rs.—In 1178, at the close of the same administration, by the introduction of moshaireh, or monthly allowance to the landholders, intended as an indemnification for resumed resources, (constituting, as was at that time supposed), their sole means of subsistence: the *wojoohat*, or extra collections for the proper maintenance of these, with all the other more immediate revenue officers, were arbitrarily presumed or discovered to be about 37 lacks, throughout the whole [315] of the Ceded and Dewanny lands. In 1184, the amount thus appropriated and assessed on the same territory, in addition to the net rental, appeared to be 47 lacks; which served to defray the newly stated charges of poolbundy and foujedarry adawluts, with some more recent articles of the moshaireh; and in 1190, or A. D. 1783-4; after the expiration of a complete cycle of 19 years, the clear malgoozary jummabundy (settled in behalf of government, continuing still almost precisely at the same reduced original standard of one krore, 92 lacks) left for the tehsil serinjamy, thus exclusively levied after accumulation of the expense of the dewanny courts, sebundy, &c., 74 lacks of rupees; remembering, however, that in this calculation, the charges of manufacturing salt, and collection of the customs, forming together an object of 24½ lacks, and always deducted from the gross receipts of both, in the abstract annual rent-rolls, is to be set against the salary and allowances of about 140 gentlemen, servants of the company, employed in all branches of the revenue department, and whose establishments being extraneous or foreign to the system of Mogul administration, should have no admission, into a fair comparative view of the finances of Bengal, prior to the era of the Dewanny, unless perhaps for the very inadequate proportion of one seventh of the amount, or 3½ lacks allowed to about 44 of those gentlemen, having 15 collectorships, which is far from being attended with the necessary authority, have not the shadow of that power, heretofore annexed to rather a greater number of foujedarry and zelahdarry Mussulman residences, distributed in like manner formerly throughout the country, but with fuller effect, in executing the duties of such high important stations.

This sum of 64 lacks then, supposed here to be the aggregate of yearly supplies appropriated to pay the first interior expense of the collections while under the management of native agents, if really ascertained to be as stated, an excess of the proper income of the state proceeding from territorial funds described within the khalsa portion, but altogether new, or recently discovered, exclusive of the net malgoozary resources; so it must be considered to have existed, as well in surplus of the bundobust teshkhees of Cossim Ali, or the greater estimated revenue of 1171, as of the unaccountably diminished jummabundy of the following year, under the auspices of Mahomed Reza Khan. For we must contend there is not a single individual Mussulman or Hindoo, necessarily or actually employed in the finances, or an article of unavoidable necessary expense, now incurred by administration, (excepting the moderate salaries to indispensible British agents), that was not before equally chargeable to government, in the most economical periods of Mogul sovereignty; and therefore, though the united, free, and appropriated public supplies of the present time, fall infinitely short of their more ancient standard, the defalcation is to be placed entirely to account of the former, or unappropriated resources, involved in the first grand simple operation of reduced settlement, at the acquisition of the Dewanny. In confirmation of this position, the two following instances of assessed lands within the soubah are adduced;—and though in local dimensions, these may be thought too small or undefined, to serve as a basis for exact calculation; yet as they ought in other circumstances to be perfectly analogous,

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they may be here safely admitted in support of what will appear rather an unimportant conclusion, until the more full positive statement of the principal fact, now only glanced at in the comparison.

The first is, in the zemindarry of Rajeshahy, and stands sufficiently authenticated among the documents referred to in the "Plan of settlements, &c., p. 90," under the title of, a Ryot's account of rent in the village of Deknypahr, dependent on the pergunnah of Gowas, in the Bengal year 1182, A.D. 1775-6. This account, if before received in proof of the great accumulated burthen on the country, might here be exhibited to show, as well the vexatious unauthorised exactions of the zemindar from the peasantry, as injustice to his sovereign, in withholding the amount of actual collections; for it is more than problematical, whether any British administration, so far from entering into such minute detail of the revenues, as to proportion the gross assessments of a whole district to the subdivided farms of a village, have ever been able to ascertain the proper names of all the greater included pergunnah divisions, each comprehending a multitude of these smaller territorial portions. But the purpose now of bringing it forward, is still of more extensive scope; being to estimate, from the data it affords, the similar defalcation of all the landholders of Bengal, on pretence of charges or increasing demands of the state.

To proceed accordingly. The ryoty jumma of 63 begas, 6 cotta of different sorts of ground, as stated in the ausil, which certainly means a proportion of the original toomary rent-roll, equal to	Rs.			24	0 0
ABWABS on that capital, being the soubahdarry proportionable assessments, already described, levied to 1144 A.B. A.D. 1737 towards the end of Sujah Khan's government at 5 A. 7 C. per rupee, is		7	19 5		
To 1167 or 1760, on Meer Cossim's accession 11 an. per rupee		16	8 0		
				24	2 3
To 1172 or 1765, on the Dewanny acquisition, and yearly following on various pretences, and at different rates		14	0 17		
To 1181, or 1774, altogether unauthorised, rateably		9	2 6		
				23	3 3
Total Ausil and Abwab				71	5 8
				[316]	
In like manner, a portion of fussillee or harvest grounds of 79 begas 6 cotta rated according to the yearly produce of crops at ausil jumma of rupees 18-7-17, with abwabs similar to the foregoing of 30-11-4, yielded in all ...				49	3 2
Making together, a revenue little short of the original, increased three-fold, amounting to ...	Sicca Rupees			120	8 10

Now conformably to this exaction, calculating on the same proportionable scale, the assessment of the whole soubahdarry, should pay annually to government in gross about 63 lacks; whereas its then rental little more than exceeded a third of that amount, being barely equal to the ausil jumma; and the kooll bundobust of the soubah entire, should have been rateably in like manner, near four krore of rupees, including at least one-fourth to answer supposed mofussil charges.

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The second instance, comprehends the ceded districts of Burdwan, Calcutta, and Chittagong; and, as those lands offer a much more extensive field for observation, so, in being longer known, or more perfectly investigated, and including in a certain proportion, all the variations of soil, climate, or other circumstances influencing the state, with the yearly value of rude and manufactured produce, to be found in every other province of Bengal, they also must afford a juster, more accurate scale of comparison, to determine the measure of the whole by a part, than the former or any other standard which occurs within the very narrow limits of actual knowledge. The data presented to us are; a widely dispersed various territory, part advantageously and part unfavourably situated, including in all its dimensions 9,043 British square miles, of which 8,000 may be reckoned productive forming about one-ninth of the superficial contents of the whole soubah, coming under the like class of profitable sources of revenue. The ausil toomary jumma of the same portion of land, being the fixed proportionated medium result of its value, ascertained in 1722 after the minute authoritative enquiries of many able successive administrations, in course of a century and half of practical despotic, rule, was, as hath been already stated, 27 lacks of rupees, which became increased by abwabs or improvements about the era of the Dewanny in 1765, to a net malgoozary of 58½ lacks; being, either in the case of the original or accumulated rental, nearly one-fifth share of the similar periodical assessments levied throughout the whole country, exclusive of the sayer duties and more recent profits set forth under the head of Feroosh nemuck. At the same time, the separate extra collection made from the same territorial funds on account of zemindarry or mofussil charges amounted in all the districts, on a yearly medium taken at the commencement and conclusion of the cycle of 19 years, ending in 1783-4, to sicca Rs. 8,33,673. Admitting, then, this last article denominated *teshil serinjamy* to bear the like proportion of one-fifth, that the clear khalsa revenue of the same lands do to the total of the soubah; it will yield altogether, within 5 lacks of its estimated universal produce at first calculated, on foundation of the actual charges, including 17 lacks for the expense of native agency in the customs and manufacture of salt. But if the mean proportion of rent and extent of territory compounded, being a seventh part, were made the ratio of *wojoohat* collections throughout the whole of Bengal, the amount would exceed 75 lacks.

2. KHARIJE JUMMA, or rental of lands alienated prior to the last corrected formation of the ausil toomary of Jaffier Khan, as a constant ample maintenance for all the inferior native officers employed in the collections or otherwise, and for the charitable support of Bramins, with the whole religious establishment of the Hindoos. This, at present forms the grand source of emolument to the zemindars and canongoes, as well as to all the classes of public servants, subordinate to both these official heads respectively;—and by the fraudulent extension of it through their collusion, under the ignorance, corruption, or negligence of government, since the last regular authoritative appropriation of such land, which might have taken place at the permanent original settlement of the revenues of the soubah about the year 1722, hath become enormously great, more especially in latter times; and if not timely checked in its growth with the strongest equitable hand of power, by resumptions and absolute limitation, must in the end, inevitably absorb all the most productive, still existing territorial funds of the state. The lands thus alienated, were from the beginning distinguished under the two general descriptions Chakeran or Bazee zemeen, of which the Chakeran, as the word implies, comprehended the territorial assignments made for the subsistence of servants of all denominations and ranks, throughout the soubah, viz. Nancar or Khanchbarry; so, the whole or the greater part of the zemindaran, canonguian, mokuddiman, putwarrian, paikan molungian and rahberan, forming together a body of at least 150,000 individuals, Mussulmen or Hindoos, necessarily employed in the department of finance. Generally in the other provinces of the Mogul empire, all these classes of natives, (excepting the

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zemindar and molungees, the latter of which are peculiar to Bengal and Orissa), were paid by a russoom, commission or percentage on the amount of their collections, either in money or in kind, or they received a moshaireh or monthly allowance, in the nature of wages for services performed .But in Bengal, it appears that an ample provision has been made for the whole corps officially, in free land, entirely separated from and struck out of the original rent-roll; probably from the period of the Afghan kings of the country, whose institutions, in this particular were perhaps adopted, by their successors the Moguls, hence occasioning a particular local deviation from the established regulations of the latter.

Accordingly, it was found from the researches of the Aumeens, throughout those districts, to which alone they had been deputed in the year 1777, (and scarcely forming two-thirds of the area of the whole soubah, inclusive of Burdwan, previously investigated) that no less than [317] 10½ lacks of begahs were thus entirely appropriated *lakherage*, or rent free, under the head of Chakeran, besides the nancar, zemindarrian, and putwarrian, of which it doth not appear that any account, unless in a few instances, hath ever been obtained; and that valuing merely the ascertained territory so disposed of to servants, at the moderate yearly assessments of 1½ rupee p' bega, the amount would turn out 15½ lacks of rupees.

But the 2d division of the kharije jumma, being the bazee zemeen, or certain lands set apart for various uses, comprehends by far the greater portion of all the fraudulent alienations now in question. The true undoubted cause of this, will naturally occur to such as are acquainted with the bigotry and superstition of the Hindoos, the influence of their priests, and irresistible propensity to encroachment with chicanery, under presumed ignorance or negligence of rulers; when it is discovered that charitable donations to Brahmins, and endowments, for the maintenance of their various religious establishments, make up the greater part of this head of territorial funds, at present in a manner wholly dormant. It will seem nevertheless at first sight extraordinary, that either of two successive dynasties of Mussulman princes, both of the Sunnite most rigid sect of Mahomedanism, who, so far from tolerating the Hindoo worship, more frequently destroyed their temples, and imposed the *lizea* as a fine for idolatry; should yet, in the particular instance of Bengal, appear to make any provision, for the support of the local system of religion. In truth, they did not, and could not, avowedly do it, whatever might have been the lenity or policy of Akbar, in whose reign were framed the original institutions now universally received, in allowing a secret indulgence. Virtually, however, the effect was the same, whether the rajah's Toorel mull and Mansing; the emperor's first delegates for the settlement of the finances of the soubah, were authorized or not, to show any consideration for the ministry of their proper faith. But to what amount may have been thus clandestinely sacrificed, or by wilful negligence lost to the state, no records could then, or now, be produced to evince; and indeed it is only of late that this portion of the Mogul empire had arisen into some estimation by its increasing riches and prosperity, that the enquiry or establishment of the fact, could be deemed of any great importance to preceding rulers. To the present, it may be sufficient to know, that all such alienations legally, and according to the constitution of India, as derived from the highest sovereign authority still formally existing, are absolutely null and void in themselves, *ab origine*; and only to be tacitly acquiesced in, on principles of policy or equity, inasmuch as they are to be restrained within bounds of moderation and universal national justice. The greater part therefore, of these spurious fraudulent donations denominated *dewutter*, *birmooter*, *bishnowutter*, *perooter*, *mahooteran*, &c., which for some years past, have been daringly made, if not even openly avowed, (from

sic. in orig.

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the experienced lenity of British administration) to have been conferred under a certain form of sunnud or grant, as the sole act and deed of zemindars, the mere acknowledged officers of government, in violation, or rather by treasonable assumption of the first exclusive royal prerogative, in so traiterously transferring any portion of their eahtimam or territorial trusts, to the prejudice of the perpetual proprietory right of dominion, besides a present enormous defalcation of the public revenue; we repeat, the greater part of these must necessarily, but with full intelligence, joined to the most cautious vigorous perseverance, be resumed; though constituting, inclusive of all other appropriations under this head, as appeared even from the partial enquiries of the native aumeens employed throughout the same districts, and with the like limitations as have been mentioned in stating the chakeran, a territory rather exceeding 45¼ lacks of begas, estimated at least at 67¾ lacks of rupees.

The aggregate amount then of both these branches, chakeran and bazee zemeen of the kharijee jumma, appears to be 55¾ lacks of begas, which valued at a rupee and half each on a medium, should yield a net rental of rupees 83½ lacks 83,50,000

But in this calculation, the following districts, comprehending altogether square mile 30,148, are totally excluded, as not having been subjected to the *aumeeny* investigation, viz. Dinagepoor, Edrackpoor, Sylhet, Ateah, &c., Silberris and Tomooluck, Tipperah, Pachete, Rangamatty, Cooch Beyhar, with the muscoory zemindarries entirely, and which being collectively equal to one-third of the whole area of the soubah, or at least one-fourth share of all the productive lands, should yield in proportion of the total of the foregoing 3-4ths 18½ lacks of begas, equivalent to ... Rupees ... 27,75,000

Further, it may be admitted as certain, that little or no part of the nancar to the zemindars, or what may have been taken by the canongoes themselves in land, as an equivalent for their russoom, hath been reckoned in this account, and which making together, when restricted to legal bounds, 7½ per cent. on the ausil jumma toomary, may moderately be estimated 7 lacks of begas Rupees ... 10,50,000

Thus supposing the total of the kharijee jumma to be 81¼ lacks of begas, yielding 1,21,75,000

Again; this statement of appropriated lands, will be more largely verified, by proportioning the better known alienations of the Ceded territory to those of the whole soubah (thus supposed imperfectly ascertained through aumeens) than hath been already done, in respect to the revenue article of tehsil serinjamy. Accordingly, the districts of Burdwan, Calcutta, and Chittagong, forming a ninth of all Bengal, after various scrutinies, being found to [318] contain in chakeran or bazee zemeen, begas 11,76,898; the proportionate result for the country entire, would be at least one krore of begas, producing a yearly rental of one krore and a half sicca rupees.

In like manner, the amount of the two more general heads of tehsil serinjamy, and the kharije jumma (being the rents or lands in part either legally bestowed by government, fraudulently alienated by its proper officers, or unconstitutionally seized by the actual possessors, taken together) shows the whole of appropriated resources to defray the real, supposed and fictitious zemindarry, mofussil charges for interior management of the collections, or support of the honour and dignity of a munificent sovereign, to be one krore eighty-five lacks of rupees, which sum added to the net malgoozary revenue of the crown, as before stated, on the acquisition of the Dewanny, makes the total of the *kham wosool*, or gross receipt of revenue, annually raised from the

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country and its inhabitants at large (on the proper account, in the name or with the assumed authority of the ruling administration in matters of finance, as the sole exclusive unquestionable high representative territorial lord proprietor of the soil, according to real assessments, inclusive only of a few estimated resources, which have been actually realized or ascertained, under different administrations at various periods, from all the severally specified defined districts of the soubah of Bengal) to be in round numbers, five krore and three lacks of sicca rupees; while it may be further advanced, in anticipation of what will furnish the similar details for a separate essay, that when the gross rental of Behar with the Chuckleh of Midnapore in Orissa are taken into the account, the sum of the whole, cannot fall much short of six krore and thirty lacks of sicca rupees.

Here we must bring immediately to our recollection what Mr. Holwell, generally the most enlightened political writer of his time, on the affairs of Hindostan, and who then possessed, in a manner exclusively, all the local financial knowledge of his countrymen, published about 20 years ago on the subject of the territorial funds now in question. If it should be admitted, as it appears, that his calculation of eleven krore, goes as much beyond the reality of rents or revenue actually forthcoming (as the amount proportionably will be found to fall short of the entire original gross produce of the same lands, which ought legally to be in quadruple ratio to the sovereign proprietory dues) it is to be remembered in justice to this gentleman's authority, for which we entertain the highest respect, that he could not have been furnished with any accurate details under the distraction and jealousies of the then ruling Mussulman government, as is apparent from the allowance of two krore for the sayer duties alone, of the city of Dacca; and that the 24 pergunnahs of Calcutta (the circumstances of which are made the basis of his analogical computation for the rest of the country) were the only portion of territory at that time tolerably explored, or perhaps in the least known to the other agents of the Company for some time, after the revolution of 1757.

To distinguish however the net malgoozary revenue, expedient and proper to be drawn into the exchequer, from the total of the gross rental of Bengal, which may for the utmost safety be thus computed five krore three lacks of rupees, it will be necessary here to exhibit for deduction, an anticipated sketch of what might have been constitutionally, and in justice, deemed a sufficiently great munificent allowance, or what can in probability be actually incurred on account of mofussil zemindarry charges of collection under every denomination; and for the preservation of the public peace of society at large, by an adequate militia, as well as to secure the interior tranquil order in particular of the great mass of the people, called Hindoos, in affording support, secretly or avowedly, for the most ample braminical establishment of any possible utility. Accordingly, supposing the whole soubah to be composed of 400 eahtimam or zemindarry jurisdictions, inclusive of 1,600 pergunnahs, having each a canongoe; and with an equal number of putwarries, 25,000 villages, every one of which reckoned to contain on an average 60 houses for as many families of rather less than 7 persons, to make the entire assumed population of ten millions of souls, scattered throughout a territory in all its dimensions of 91,000 square British miles, affording 72,000 in some measure productive, then the three orders of superior native officers here indicated as requisite for the internal management of the finances, being entitled to about 14½ per cent. on the gross receipts; 28,000 berkendazes and sebundy troops, chiefly in the frontier districts, with a subsistence to each of 12 begas in free land, assigned over, at a moderate valuation of one rupee per bega; 50,000 pikes forming a relief of stationary village peons, everywhere indispensably requisite, and maintained on an allotment of 10 begas of ground to every individual; 45,000 molungees, being the presumed original number of salt manufacturers,

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possessing for their permanent support, perhaps only 4 begas individually, besides a rupee per month in rice or money, for their half year's labour; together with a surplus of 2½ lacks of rupees, for pool and bhery bundy, bazee khurch, &c.;—will make the total of mofussil zemindarry expenses, as probably settled to the year 1722, rather more than 25 per cent. or 36 lacks on the rent-roll of that period, being the ausil jumma toomary of Jaffier Khan; and if at the same time we allow, under the head of Bazee zemeen 20 begas of the richest productive land to have been set apart for the charitable religious maintenance of a Brahmin, admitting of two to every village; consequently a legion of 50,000 for the whole country; we shall find the amount of all the appropriated funds, for the authorised necessary disbursements of the state, during the vigour of the Mogul empire, to have been 46 lacks of sicca rupees. But though the collection of the soubahdarry abwabs, since established proportionably on the original assessment, cannot really be attended with any great extraordinary charge, while thus levied rateably by zemindarry jurisdictions, already universally subjected to similar observations of finance; near 3½ per cent. additional hath been incurred under the head of Muscoorat, on account of these [319] newly accumulated imposts, or in consequence of a more extensive agency; to which being added one-third of expenditure for a like increase in the quantity of salt manufactured and annually consumed, together with 4½ lacks more, to answer all further contingencies;—the total of all charges will be 56 lacks, leaving a clear revenue to the sovereign from the soubah entire, of four krore forty-seven lacks; thus, supposing a zemindarry deficiency of one krore twenty-nine lacks less than the net malgoozarry of 1171, besides a reduction of one krore twenty-six lacks more on that settlement in 1172, including together a positive unaccountable resumable yearly defalcation of at least 2 krore of sicca rupees.

If however, it were allowed in a case of such importance to offer the result of a calculation, founded rather on analogous hypothetical reasoning, than on any detail of facts more or less, correct in the exposition, I should be inclined to go beyond the bounds of the preceding settlement, and assign to Bengal, in all its dimensions, an area of 90,000 square British miles; of which one-fifth hilly, jungly, barren and useless; one-fifth mostly unproductive, as lying under water, towns, highways, woods, or pleasurable wastes; two-fifths a rich common pasturage with beneficial plantations, altogether exempted from taxation; and the remaining one-fifth proportion, alone in cultivation, liable to the rents of the territorial proprietory government at the established rate of the rebba, or one-fourth of the yearly gross produce of 18,000 square miles each of 1,396 begas, which at the medium value of the lands of the 24 pergunnahs, being 1½ rupee per bega should yield (exclusive of salt profits, but including the foregoing collection for charges) a revenue of five krore twenty-two lacks seventy-two thousand sicca rupees.

To those who have heard of the vast riches of Bengal, and unfurnished with any local standard of appreciation to estimate them intrinsically, are forced to draw their comparative ideas solely from the factitious more opulent circumstances of European dominion, still in a progressive state of improvement; while Asia, for ages past, hath been on the decline or stationary:—it may seem rather wonderful, that the proprietory share of a territory so advantageously situated in the temperate zone (known to be the most fertile of Hindostan, which is the acknowledged garden of the East, and productive at least of a double yearly harvest) should be even so inconsiderable as it appears to be, from the largest of our calculations. For, it will naturally occur that the lands of Great Britain, of the same dimensions almost precisely, with perhaps a more scanty population; yield a rental to the proprietors, inclusive of their present rated tax of four shillings in the pound, of twenty millions sterling, or krores of rupees, supposed to be only one-fourth of the gross produce realized by the tenantry, and which is nearly four times the valued landlord's revenue as stated

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for Bengal, bearing the like proportion of a quarter to the total returns of agriculture forthcoming to the Hindoo peasantry. But the relative wealth of nations depends on the wants of the people, and the surplus production of their labour beyond internal consumption carried abroad for sale. A seer of rice with a little seasoning, a rag, a hut or the canopy of heaven (the whole brought within the daily expenditure of an anna or two-pence for each individual) satisfy all the natural wants of an Hindostanny husbandman or manufacturer; and if he can save at the end of the year, a couple of rupees from the produce of his industry, rated at 100 in the market, he is infinitely richer, more contented, and easy in his circumstances, than the individual following either of these occupations in England, who, after incurring a personal expense of two shillings a day should yet be able to lay by an annual profit of two guineas from his whole estimated work of 100. At the same time, with respect to the natural intrinsic riches of country, it is to be observed, that in proportion as the soil generally is in itself fertile, so it will be found poorly cultivated from prevailing habits of national indolence; and that in Bengal the ordinary effect of relaxed industry is prodigiously heightened by the influence of climate or religion; while 2-5ths of the whole territory being exempted from rent, as appropriated for pasture, become of no account to the state, though supplying the greater share of the animal exigencies of the people. On the other hand, besides the operation of all these circumstances, in limiting the quantity or value of manufactured produce, the workmen being confined to particular casts or tribes from one generation to another (being universally mere journeymen without capitals, and depending annually on foreign merchants for advances, which must be in proportion to the extra demand) so this fund of acquired opulence is also comparatively small, to the similar resources of the western hemisphere.

To others again (who possess an imperfect local knowledge, have been misled by misrepresentation, and draw general conclusions of impoverishment, from an apparent irremediable derangement in finance, which could not be traced with experienced certainty, to its proper original abuse) the fact of moderation in our statement, may appear problematical. A superficial view of things, partial or interested information, opinions at first obtruded on us through the chicanery of the natives, and afterwards from common adoption, admitted as just without further investigation; a few circumscribed instances of decline in population, agriculture, manufactures, or trade; occurring to what is called general observation, expressed in terms equally indefinite, but which in truth, can only be depended on, when circumstantially stated and confined to special personal surveys of the small number of Europeans dispersed throughout Bengal, rarely a theatre of pleasurable excursion, together with the pretended grievances of farming landholders, who, presuming on the ignorance or lenity of their foreign proprietory rulers, grow insolent with the riches of accumulated defalcation, and become clamorous for remissions in the professional cant of being overrated in the yearly assessments of territorial rent: all these, have been anticipated, or might be adduced, as proofs of exaggeration in the revenue estimate in question. But the most conclusive, [320] supposed unanswerable argument, is likely to be drawn from the presumed great drain of specie, and consequently ruin to the country; first by the oppression, then the rebellious flight of Cossim Ali, with all the hoarded extorted treasure of three years tyranny. Let us however enter into detail, and we shall probably find the reasoning built on this last event, alike baseless with every other hypothesis maintained to depreciate the actual resources of the country. The usual tribute of a krore, chiefly in money, sent to Delhi for 25 years successively, ending with the soubahdarry of Sujah Khan as already stated at least prove by induction an annual influx to the same amount through the channels of trade, as it is allowed that local prosperity was constantly increased to the close of the same period. An equal space of time thenceforward elapsed to the acquisition of the dewanny, in 1765, in which it does not appear that

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any remittances of revenue in cash or otherwise were made to the emperor, though it be incontestible from the rise of panchoutrah customs of Moorshedabad on manufactures, that the value of exports from thence must have nearly doubled; and allowing even gratuitously that Meer Cossim might have carried off the whole of his probable treasure collected from Bengal, which before hath been stated at 4½ krores of rupees; also, that the amount of presents, &c., chiefly to British individuals, with the restitution to the company from the revolution of 1757 to 1766 together, stated in the Third Report of 1773, at rather more than 5 krores, might in like manner have been withdrawn from the currency in circulation; still it will follow, that 15 krore in specie remained in the country in accumulation of the former stock of provincial wealth, and which must have prodigiously extended all the resources of government in the latter period beyond the utmost scope to be allowed to the preceding one, so celebrated for order, opulence, and general prosperity.

If in aid of our calculation an accurate view of the commerce of Bengal, which ultimately fixeth the valued stock of labour, of rude and manufactured produce, as well as of money, could be brought into comparison with the general rental of the country, we are persuaded the result would be a collateral support of what we deduce from a combination of such independent facts, reasoning, and opinions, as have been already stated. Moreover, the subject itself, besides affording the pleasure of novelty, would, we presume, be highly interesting to the public, as forming the only beneficial justifiable grounds of the continued dominion of Great Britain over the richest of all her Asiatic possessions, and opening a field for useful speculation in experimental politics; hitherto imperfectly explored, or wholly neglected by European philosophers. The most enlightened of these however admit, that the population, industry, and universal state of things in Hindostan, have been long, in a manner stationary or liable to little instrinsic alteration under despotism; thence concluding generally, that all the sources of national wealth alone made productive with greater extension, through free operations of commerce, must be there, rather slender, and confined to exact limits. But they are so far from saying any thing specific and certain, from which practical inferences might be with safety drawn, to guide the conduct of public measures, that on the contrary, their doctrines imperfectly explained or misunderstood, added to wrong intelligence touching the policy, civil rights, or technical language of the East, together with necessary confusion of ideas in using the relative term *rich*, without a just local standard of comparison, have led some of our statesmen into many very important errors, by the adoption and application of maxims, alone suited to the circumstances of society in a progressive state of refined improvement, and therefore extremely different from the one now in question. Amongst the most serious of these mistakes, may be reckoned;—1st. Such as occur in considering the nature, extent, and influence of the trade of Bengal respectively to the internal prosperity of the country, or of its foreign interests, subservient to the views of the protecting power of Britain.—2dly. Supposition of a great comparative stock of labour in agriculture, or manufactures requiring a proportionate quantity of circulating specie, with a large capital necessary for annual reproduction, and capable of considerable increase by accumulation of the profits.—3dly. Condemnation of the Company's present mercantile system, as ruinous in drawing any, or so large a portion of surplus manufactured produce, instead of the ancient greater pecuniary tribute paid to the Mogul, from conquered dependencies, now destined eventually to enrich the ruling dominion of a more distant sovereign, without indeed any adequate returns on the part of the latter, except the rarest blessings of peace, personal liberty, security of property, with the most powerful national protection hitherto ever enjoyed by Indian subjects.

sic. in orig.

The discussion of these various topics, at length, would require as many

volumes as there are heads of discourse; and we are so far from thinking ourselves equal to the task, even if our inclination led to it, or the performance were more intimately connected with the proper subject of the present treatise, that we are rather disposed to believe that no one individual of our countrymen, however considerable his abilities and local enquiries, hath been yet able to collect a sufficient fund of experimental knowledge to accomplish such an undertaking, with any thing like a complete intelligence, or tolerable accuracy. The following summary Analysis is therefore, rather in the view of propounding so many questions to be resolved for verification or to correct assumed data of facts chiefly, than to offer any certain or satisfactory information on the disquisition.

First. On the nature, extent and influence generally of the commerce of Bengal, it is to be observed; that in itself, it is of the simplest kind, entirely confined to the rude and manufactured produce of the country, exceeding the few natural wants of a poor people almost wholly *agricoli*, mere labouring farmers, under a single sovereign proprietor of the soil, in whose behalf, to make good a moderate demand of rent for the small share of lands [321] in cultivation, they are forced to carry the surplus of their industry beyond a homely consumption, to interior markets, where it is then properly distributed into two branches of inland trade; the one, furnishing the necessaries of life to the rich, or class of idlers, soldiers, artificers, mendicant priests, the civil list of the government, with all such as are maintained for public service, or in the employment of wealthy private dealers of every denomination: the other affording raw materials in silk, cotton, or such animal and vegetable productions for the use of that portion of peasantry who are journeymen manufacturers, as well as labouring husbandmen, and work up those rare inimitable fabricks, or valuable commodities serving as the basis of foreign commerce, hitherto in a manner exclusively supported and carried on by stranger-merchants, allured in the hope of gain to settle as factors for their respective nations, in a country requiring nothing from abroad, yet possessing many desirable luxuries to spare, which, though the contented inhabitants wanted activity or mercantile enterprize of themselves to export, was to be done through the medium of other agents necessarily, from the greater better regulated money rental established on the Mogul conquest, or in Bengal more recently, from the constant demand of the same manufacturers on the part of former dealers, now acting both as sovereign and merchant; but who, if finding it unnecessary to bring little or no specie, into the country, in the latter capacity, have also in the former, discontinued the practice of drawing the usual or any proportionate quantity out, under the denomination of a tribute.

The extent or total pecuniary valuation of this commerce, however limited in substance to the ancient standard with respect to the whole of Hindostan, hath certainly undergone a great change (as well by fictitious enhancement of price, as almost entire compression, within a single province) of all the foreign manufactures of the empire, in consequence of the three great events we have often called to remembrance, the discovery of the American mines; of the passage round the Cape of Good Hope; and dissolution of the Mussulman empire of Bejapoor. Yet after all, the utmost we can allow in 1765, with a possibility of verification from five years medium, ending in 1785, of the custom-house rated collections for the gross trade of the soubah in question, doth not exceed in amount 6½ krore of sicca rupees; which might be further subdivided, after its prior twofold distribution internally, into the following branches:

1st. Articles of prime necessity; such as rice, vetches, wheat, and all other sorts of grain and pulse; fruit, roots and greens; oil, ghee, with every kind of laitage, carried to inland markets, and solely for home consumption, excepting about a twentieth part for victualling ships, for occasional supplies to the Coast of Coromandel; altogether computed at ... ... Rupees Two krores.

2d.	Articles of second necessity; such as salt, betel leaf and nut, tobacco, opium and saltpetre of Poorneah, &c.; sugar, spirits and bang, of universal growth and use; iron wood, chunam, earthenware, hemp, leather, wax, lack, indigo, pepper, woollen blankets or comlies; all, likewise for interior consumption, except to the value of a fifth exported in salt, opium, indigo and saltpetre ... Total	One krore and 20 lacks.
3d.	Articles of luxury; being all the raw silk, cotton and silk manufactures of the country, including the price of rude materials, with the labour, and of which two-thirds may be reckoned for foreign exportation, allowing to Europe a krore and sixty lacks, and sixty lacks more for the gulphs, coasts and islands of the Indian seas, with all the surrounding Continent of the rest of Hindostan, leaving only for home consumption about one krore and ten lacks; being in all	Three krore and 30 lacks.
	To make up the Total of our calculation, as stated ... ... Rupees	6½ krores.

As to the influence of such a commerce in securing with political certainty, internal prosperity, as well as the most liberal, mutually benefical, and necessary foreign protection of Britain, it will best be shown in discussing the two succeeding heads.

Secondly. On the mistaken supposition of the existence of a great comparative stock of labour in agriculture or manufactures, requiring either a proportionate quantity of circulating specie, or a large capital, necessary for annual reproduction, and capable of considerable increase by accumulation of the profits. Taking all the ground in tillage, in the course of the year, to be 35 million of the small ryotty begas, of which perhaps, from the constitutional indolence of the inhabitants, only one-third is in actual cultivation during either of the three seasons, khereef, rubbi, and bhadovy, we may reckon for every 25 begas of the whole, one labouring farmer or ploughman, who with a family of five persons, male and female of all ages, will make the aggregate of peasantry, including manufacturers to be eight million four hundred thousand, in a total population of 10 million of souls allowed to the soubah entire. The gross product of the land, with the labour performed in different degrees by such a body of people employed in husbandry throughout Bengal, cannot reasonably be estimated on an average at a greater rate than 6 rupees per bega, amounting in all to 21 krore of rupees, being rather beyond the quadruple of our largest assigned rental to government; and if to this be added, three krore more for the work of manufacturers and artificers, with rearers of the silk worm, we shall find the total value of the annual industry of the country, to be no more than 24 krore of rupees, to furnish an ample subsistence for the great mass in or out of productive occupation, besides a small proportion for [322] cattle; to provide a stock of raw materials with machinery for workmanship, or renew the seed and implements in husbandry; and lastly, to pay to the sovereign territorial proprietor the moderate fixed demand for rent, forming properly the whole revenue of the commonwealth for the support of the necessary civil and military establishments of government; valued generally since the days of Akbar in money, which then began to flow in from abroad more abundantly, in consequence of the discovery of the American mines, and facilitated commerce with Europe through multiplied channels round the Cape: or which, being re-found at home, in the buried treasure of the superstitious Hindoos, was soon again thrown into the general circulation, from extravagance, with the increased measure of internal luxury, supported exclusively by their Mussulman conquerors.

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The quantity of specie thus required in current use, to regulate the money price of all things, though undoubtedly much increased in the course of the two last centuries by an extraordinary influx of factitious wealth; hath yet at all times, been extremely small, comparatively to what might be necessary for any European state, resembling most in circumstances the situation of Bengal; and can bear no proportion to the whole annual produce of the country. For in the first place, it is observable that the bulk of the people here, being husbandmen and manufacturers, provide, independently of each other, perhaps fully for their family maintenance or wants; and as there is no occasion for interchanging the product of the respective industry of these two great orders of men, among themselves; to neither, can they have any need for the ordinary pecuniary medium of circulation. It is therefore, solely to carry on the operations of commerce, that money is ever wanted. But the value of this commerce (consisting of the surplus of the land and the manufacturers labour, carried annually for interior sale, to answer the homely consumption of all the other inhabitants, or less important demand of luxurious foreigners) hath been stated in its greatest extent, at 6½ krore of rupees; and of this, near 5¼ krore, exclusive of the amount of the sayer and salt revenue, should be received yearly into the public exchequer. The payment, however, of such income is not, as in other countries, prolonged to so distant a term; neither, does it depend wholly, as might reasonably be expected, on the three local subdivisions of the fusillee or harvest season; nor is it even allowed to be made quarterly; on the contrary, it must be forthcoming by kistbundy, or monthly instalments; and as the like rule is universally established for all the disbursements of government, which thus absorbs 5-6ths of the surplus product of the soil and labour, as well as for the sole expenditure of individuals, whether in servants wages, detailed advances on account of provisions, materials of manufacture, or finished work;—so we may fairly and with great safety, conclude that the circulating capital in specie, at the period now in question, was made, at least, to perform three revolutions annually; and that the sum actually required for current use, probably never did exceed two krore and 20 lacks of rupees, or about one-third of the whole value of exchangeable commodities sold in course of the year.

Accordingly, when the effective revenue of the soubah was nearly at its greatest height, under the administration of Meer Cossim, and all productive regulations of finance most rigidly executed, the average amount of rupees brought into the mint for annual recoinage, ascertained by a duty of 2 per cent. to the state, doth not appear to have exceeded the old standard of 1½ krore, forthcoming even in the soubahdarry of Jaffier Khan; and 70 lacks more must be thought no inconsiderable allowance, for the more minute languid circulation of interior mofussil traffick. At the same time, it is perfectly consistent with our belief, as capable of being brought to political demonstration, that an equal quantity of specie with what is appropriated for current use may be employed as a dormant capital liable to occasional drains, and of more or less public utility, in proportion as it is distributed among the five several monied members of Indian society: viz., the sovereign, merchant, banker, zemindar, and manufacturing dealer. In the hands of the two first, with whom, five parts in six, will be found indispensably requisite, and make no more than what in policy or legal right is the former's due, such a proportion of the quiescent signs of wealth being the constitutional, overflowings of a superabundant commerce, may indeed be called a sinking fund;—but it is a provident one, and ultimately beneficial, because in the course of national events, it must again be frequently thrown into the general mass of currency. If the share of this dead stock, falling to, and locked up in the coffers of the third, should prove excessive, a great and universal inconvenience arises from it, in giving the command of the market to a set of men who will not fail to distress the state and individuals with most exorbitant exactions of interest, batta, discount, or exchange, in every operation

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of loan, credit, or disbursement. On the other hand, if a large disproportionate part of this surplus fund or cash, be acquired or left with the fourth, it becomes extremely detrimental to the public interests, and if not tending to the immediate dissolution of society by rebellion, corruption, or profligacy, is only as the lesser evil, perhaps entirely withdrawn from circulation, literally dead and buried, never again to be brought forward, unless through chance or violence, as hath been sufficiently experienced during the whole course of lenient British administration. But with the fifth, or manufacturing dealer, who always largely supplies the deficiencies of his own active and dormant capital, by encroachment on the merchants stock (perfectly understood in the operation of incurring outstanding balances should any useless money remain beyond the requisite advances for home or foreign demand) after satisfying selfish niggardly wants, it can only serve to encourage idleness, and enhance the price of his proper labour, without the smallest benefit to the industrious poor.

Yet if the quantity of circulating, idle or useless wealth, be thus limited; how much more so on comparison, will be found the profitable capital required for annual reproduction. [323] This is a subject that affords the largest scope for speculation; but least for controversy, as being most familiar to European experience, and therefore best suited to the present abstract. In agriculture, instruments of husbandry, the seed, and wages of labour, absorb the whole requisite productive capital. Under the first head Cattle, forming in other countries the grand article of expense, are scarcely of any consideration, in Bengal; or if otherwise, alone to the prince, through whose bounty a much larger never failing stock than is necessary for cultivation, hath been, from time immemorial, reared and fed gratuitously by a superabundant pasture; but even if this were not the case, and that any casual accession to the number of peasantry could be looked for, among a people of stationary industry, and religiously confined in the occupations of different casts; ten yoke of oxen, sufficient for the ordinary yearly three-fold cultivation of 100 begas of ground, may be purchased generally throughout the country, for 40 rupees, while less than a fifth more of the same amount, will furnish ploughs with all the other implements required, even if the rude materials for building office houses were thrown into the account. In like manner, the seed is supplied by a very inconsiderable portion saved from the annual produce, and probably for all the lands of the soubah, doth not exceed in value 20 lacks. Then supposing 14 crore to be the aggregate wages of labour for the whole year, at the rate perhaps from 17 to 18 rupees to each individual of all ages, male or female, furnished by 350,000 mokuddeman ryots, or chiefs of inferior farmers; yet as this sum, is chiefly paid in provisions daily or proportionate to the returns of the triple annual harvest by monthly instalments, so the amount required in advance, never can exceed a twelfth of the total in money and kind. In a word, we are sure of being within bounds, in estimating the whole productive stock employed or necessary in agriculture, at less than a krore and a half; in the outlay of which, the farmers are more than amply compensated by the proprietary sovereign of the land entitled to rent, through the extraordinary profits accruing, from free unbounded pasturage.

In manufactures, the capital necessary and usually employing the whole industry spared from husbandry of at least a million and a half of people, will be found still less in proportion, than what hath been assigned to the greater division of agricultural labour. All the raw silk produced in the country, and chiefly for foreign exportation, may be valued prime cost at 50 lacks; but of this sum scarcely a thirtieth part, can be laid out in the purchase of cocoons, or rude materials in their original merchantable state; and being advanced at different times of the year, according to the successive buns or crops, varying in number from three to six. Of the mulberry and product of the worm, the amount required in any given period, becomes extremely small; and will probably be

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returned in sale to the first dealer, before his stock can be employed, in a second operation. Again; the labour of winders constituting the remainder of the interval, while all the offices and implements of work required throughout Bengal for this particular occupation (in exclusion of this Company's factories, with the more recent filature buildings) cannot exceed a lack. So that, perhaps the trading stock constantly employed in the whole of this species of manufactures, until it falls into the hands of the great foreign exporter, who is often in advance for the entire yearly produce, may reasonably be estimated under 10 lacks of rupees.

In like manner, all the *copass*, *kerp* or *kerpas*, being the Hindoory, Bengalee, Shanscrit, and Arabic terms, used indiscriminately for cotton, in its rudest state with seed of native growth, in two unequal yearly harvests may be *four lacks* of maunds; which when cleansed and dressed for sale, after losing 3-4ths of its original gross weight, will still fetch at the first market, under the changed denominations of Ray, Pomba, and the Arabic Keten, about 12 lacks of rupees; and to this may be added 6 or a third more, for the value of what is annually imported from Surat, but chiefly from Mirzapore, in the zemindarry of Benares, requiring together a capital of 18 lacks for the full purchase of rude materials used in all the valuable cloth manufactures of Bengal, whether for home consumption or foreign exportation. The quantity of cotton thus employed, is however always bought by, or delivered out, in infinite detail to the ketenees or spinners, and generally in proportion to their monthly work, which is at once so laborious and cheap (under circumstances of the most perfect freedom from all restraints in the power of the sovereign, the merchants, or any of their proper agents, to impose) that though the price of fine thread spun, after losing a third more of its weight in further refinement, be enhanced to 16 times the value of the raw material, yet it is a very remarkable fact, founded on the most experienced credible information, this labour scarcely yields a subsistence of 9 annas, or about 18 pence per month, being no more than three farthings a day, to each individual of a corps of industrious poor, perhaps 18,000 in all, whose work the world besides, could not supply. A fact indeed, which might appear altogether wonderful, if it were not at the same time observed, that the greater part of this body of people is composed of women belonging to the families of the husbandmen or manufacturers, and who could not otherwise be more usefully employed, at least during the hot and rainy seasons of the year. However this may be, supposing the number of weavers, whether masters or journeymen, throughout the country, to be 300,000 employed in working annually three millions of pieces of cloth, worth at prime cost two krore and 80 lacks of rupees, including about 15 lacks for the value of silk piece goods; yet, as the amount of thread, is not above half the price of the finished manufacture, and as the capital laid out in the purchase of such materials, seldom or ever, can equal the consumption of two months' labour; so the whole productive stock at any time required or actually in use, for completing all those beautiful fabricks, so much the object of our admiration, after allowing a loom of 6 rupees to be renewed once in 20 years for every workman, will not exceed 25 lacks of rupees, being rather [324] less than the eleventh part of the full advances, made by the great interior or foreign merchant.

On the whole, we may venture to state as incontestible, that the utmost gross capital of every kind employed, or possible to do so, under present local circumstances, with the limited demand from abroad, in a yearly reproduction valued at 24 krore of rupees to answer the rent, profits on stock and wages of labour in all the various branches of agriculture, manufactures and internal commerce; falls rather short of one-sixth of the amount produced on 4 krore of rupees, of which two-thirds, may and should constantly be in some shape or other, at the sole outlay or risk of the East India Company as sovereign or merchant, to set in motion a proportionate share of all the industry of the

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country thus destined to feed so many millions, perhaps of the poorest, relatively though independently, the richest, civilized, most useful, inoffensive, peaceable body of subjects, now existing on the face of the earth.

Thirdly, and lastly: The most dangerous prevalent error is that, which represents the company's mercantile system, as ruinous in exporting any, or so large a portion of the surplus produce of their territorial acquisitions in India, without receiving the usual or adequate returns in specie, or other exchangeable merchandize. But surely those who have adopted this mistake, were uninformed of, or did not advert to, three principal local or experienced analogous facts which seem irresistibly and decisively, to determine all the merits of the question: viz. 1st. That the Mogul emperors, formerly possessors of Hindostan, drew an annual revenue from Bengal, when its prosperity was supposed to be greatest, of at least one krore of sicca rupees in money, which never again returned into the circulation of the country, unless through the operations of commerce; still conducted probably on a larger improved scale, or at the worst, only varying in channel; and that the succeeding representative sovereigns, now entitled at least to the same net landed income, give up the claim of pecuniary tribute, because the importation of specie had ceased, inasmuch as they were themselves before instrumental to its influx, and are henceforth contented to receive their regal dues, in revolving manufactured production of the peoples labour; in support of which, they are become highly interested, as well locally in behalf of the poor native inhabitants, as nationally on account of the great important advantages derived from this chief provincial domain of the British empire in India.—2dly. That the people of this country generally never had, or can have the smallest occasion for any foreign importations of goods, the necessaries or superfluities of life, raw or wrought up, excepting perhaps one-third of the cotton used in home manufactures and which, of late years, hath been necessarily furnished from abroad, on account of the increased demand from Europe, together with Hindustanny indolence, requiring the spur of rigid, perhaps heavier exactions, to turn the attention of the peasantry from the exclusive enlarged private gain of graziers, to the narrowed more public benefits of agriculture; and that the woollens, lead, copper, warlike stores, articles of provision, &c. annually brought from other parts of the world, are solely to supply the consumption of foreigners, luxurious Mussulman natives, or ambitious neighbouring rulers, desirous of introducing among their soldiery the clothing, arms and accoutrements, with such like outward appendages of that military discipline, which in latter times hath so powerfully sustained the shock of unrestrained tyrannic despotism, in its wild ungovernable career, returning to first principles of barbarous anarchy: and, 3dly, That the united proprietory representative sovereignty of the lands of Bengal, is virtually in right, possession, fact and relative circumstances, but on a large imperial scale, almost precisely what private individual territorial property was, in some provinces of North America, and still continues to be universally, throughout the West-India Islands, with respect to local or more extensive national interests of the high, ruling, protecting state of Great Britain, and differing only in the descriptive terms of conquered and colonized dependencies, the one laboured by freemen, the other by slaves; that, nevertheless, though it be notoriously known, the yearly produce, rude and manufactured, of the latter, has been exported for a century past to the mother country, and there consumed for the most part, without any adequate returns having been made, either in specie or exchangeable merchandize; yet it never entered into the mind of man to say or suppose, that this commerce was ruinous to our insular possessions, but rather, on the contrary, beneficial in proportion to its extent; and that if France or Spain hath preserved more entire, or turned to better account territorial acquisitions in the same quarter of the world, it is chiefly to be ascribed to the genius of a government which unites every idea of right, dominion and national wealth, under the simple power of despotism, which is ever found most efficient

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in maintaining with prompt energy a distant controul, and drawing forth the industry of foreign enervated subjects, necessarily ruled by viceroyal or other delegated administration.

It would be unfair then to fix on others, a conclusion which we must deem grossly erroneous, without knowing whether they do or can proceed on the same grounds of facts, as influence our opinions; and, therefore, without further anticipation of what might be said on the subject, we shall content ourselves for the present, in stating simply what the amount is, or should be, of the exports in question made from Bengal in lieu of tribute, without any proportionate importation in return; and how far it becomes beneficial to the English, exclusive of all concomitant political advantages from the possession of such an extensive empire, in the midst of the establishments of other rival European states; considering the exports merely as a branch of the public revenue of the ruling dominion involved, necessarily in two operations of commerce; the one, direct from India; the other, indirect by the way of China. [325]

In respect to the former, it appears that (Appendix No. 24, Ninth Report, Select Committee of the Commons 1783) on a medium of 4 years ending in 1779, that the prime cost, of piece goods from Bengal, amounted annually to current rupees 49,32,382, which, estimated at the Company's then rate of exchange, being two shillings per current rupee, make,

	£. Sterling	
		493,238
National income on that capital under the heads of		
CHARGES: Customs paid to government annually	301,091	
Freight, demorage, and 5 per cent. warehouse, &c.	96,774	
PROFITS accruing to the East India Company	104,520	
		502,385
TOTAL gross average of Sales of Piece Goods in England after deducting 6½ per cent. discount, is ... £		995,623

Now, supposing the Investment increased this year, as desired, to one krore of sicca rupees, giving up the privilege of exporting raw silk to individuals; then the national gains, nearly in the same proportion of once and a third more, may be estimated at £ 1,172,231, of which £ 700,000 for customs to government.

On the same authority, and from a like yearly medium calculation of the trade of China, it appears,

	£. Sterling	
That the prime cost of Tea imported in England was ... £		244,413
The national income on that capital, under the heads of		
CHARGES, customs paid to government annually	218,862	
Freight, demorage, and 5 per cent. warehouse	193,927	
PROFIT to the East India Company	170,582	
		583,371
TOTAL gross average Sales in 1779, after deducting 6¼ per cent. discount		827,784
To which we apprehend may be further added the REVENUE of Excise on this amount annually, on a moderate estimate		400,000

Then it is to be observed, that in the capital required in so beneficial a commerce, the sum of £ 200,000 has been, or ought yearly to be supplied from the Presidency of Fort William, as it may be done with the greatest facility,

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convenience and advantage, without any exportation of specie, by remittances made to China for sales of opium, through an exclusive company of private merchants trading on their own accounts to the Eastern coasts and islands from Calcutta; and that all the British income forthcoming from this reduced capital, calculated on the foregoing scale of national profits, will not exceed £ 804,679, yearly, of which only a third or £ 268,226 properly belongs to the soubah of Bengal, the rest being furnished from Behar. Yet even this amount being, with the clear produce of piece goods, a total annual public gain of more than £ 1,400,000 sterling, of which £ 900,000 in Customs or Excise, being the interest at £ 4 per cent. of £ 23,000,000 of the national debt, make the commerce of Bengal, as derived from the territorial revenues of our possessions there, an object of the first national importance; and we insist, and will maintain, that such or even a more extensive trade than is now carried on by the East India Company in exports from thence, without returns of exchangeable merchandize, is so far from being destructive to the country, that the necessary standard of finance, the ease, welfare and prosperity, of the society at large, particularly the class of manufacturers absolutely and almost entirely depend, on its continuance; while sixty lacks of foreign remaining goods for exportation, must be deemed a most liberal equitable allowance for all the other European companies or mercantile adventurers; especially to those, after perpetrating a most atrocious murderous deed of rivalship, to be forgiven, not to be forgotten, by Britons, are still so jealous of securing exclusively, the trade of their own Eastern possessions. [326]

II.

HISTORICAL and COMPARATIVE VIEW of the REVENUES of BENGAL, under established practical forms of rating and levying the public Assessments annually, in the detail of provincial and actual Zemindarry Divisions of the SOUBAH.

To the Right honourable CHARLES EARL CORNWALLIS, K. G., &c., &c., &c., Governor General in Council, Revenue Department, Fort William.

MY Lord,

I HAVE now the honour to lay before your Lordship in Council, an Historical and Comparative View of the Revenues of Bengal, under established practical forms of rating and levying the public Assessment annually, in all the detail of provincial and actual zemindarry divisions of the Soubah. In this is comprehended,

1st. The Tuckseem-pergunnah distribution throughout such portions of territory (ascertained generally, by recent geographical measurement, and described more minutely for financial purposes, by a permanent pergunnah valuation completed long since under the vigour and highest delegated authority inherent in the Moghul empire) of the present ausil jumma toomary or original rent-roll instituted in the soubahdarry of Jaffier Khan, about the year 1127 of the Bengal era; finally corrected in 1135, towards the commencement of Suja Khan's administration: and set forth in a record stated by a late member of this Government (Mr. Francis, in his Plan of settlement of the Revenues, A. D. 1770) as still existing amongst the archives of the khalsa, or exchequer, at least in the abstract of the thirteen greater divisions of the country, named chucklahs.

2d. The proportion of Abwabs assignable, and in the total exclusively incident, to entire Zemindarry jurisdictions, being in the nature of further additional land-rent levied rateably on, and since establishment of the ausil jumma; at first through soubahdarry authority, afterwards confirmed virtually or in form, by the acknowledged sovereign power of the empire; until ultimately consolidated

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with the original rental in 1169, or rather, as ought to have been done two years later, on the Company's acquisition of the Dewanny, in nine different articles of new assessment, under so many various denominations of technical signification, extending universally to all the districts of the soubah; but with partial distribution in an aggregate portion of the whole amount of increased exaction, among the several zemindars, or official landholders, according to the supposed capacity of their respective eahtimams, or territorial trusts, which, though always of indefinite or fluctuating extent, were to be thus additionally assessed, in behalf of the state; generally, by entire zemindarries, without entering into the usual detail of the tuckseem-pergunnah war, left as an important operation on this occasion, solely to the landholders themselves, and thereby productive almost of all the abuses or derangement now complained of, in the actually established system of Bengal finance.

3d. The Keffyet, or profitable encrease, alone applicable to khalsa territory, and to be discovered by hustabood investigations into ancient and actual sources of the public revenue; in the Dewanny portion of Bengal, almost exclusively restricted to the foujedarry districts of Purneah, Rungpoor and Dacca, with the zemindarries of Beerbhoom and Dinagepoor; where being found by Cossim Aly to have long existed in addition to the ausil and abwab legally established by government; appropriated as the private perquisite of aumildarry financial management, by the officers entrusted with the interior superintendence of these five provincial jurisdictions, the amount of course became resumable on account of the state, and was accordingly in 1169, regularly incorporated with the other funds of the exchequer, by the constitutional form of pergunnah divisions, and a simple assessment, like the original, for each; absorbing the whole of the actual collections, after deducting a reasonable customary allowance for defraying the necessary expense of serinjammy-mofussil, including all charges of zemindarry agency. It may be proper here to observe that this, and the preceding head of the present work, appear also, and generally stand confirmed, in Mr. Francis's treatise before referred to, in the essential though only abstracted form of an account, ascertaining barely the amount of new assessments in addition to the ausil, but without any local distribution to fix the demand practically, on divisions of the country, the landholders or other revenue superintendents.

4th. The Towfeer, or improved rental of Jageer territory, beyond the original standard of assigned valuation, and always proper to be resumed by government on extinction of the feudal grant, in Bengal ascertained, and entered in 1165 on the public records, kept in a separate dufter or department different from that of the khalsa, distinguishing such appropriations of land to the nazim, the dewan, and in support of the marine or garrison establishments of the soubah; but then only partially brought to the credit of the exchequer in the two last-mentioned instances of assignment, while both the former jageers, together [327] with that of the bukhshi, or commander of the troops, were rated ausil and towfeer to the respective officers in trust, until the gift of the dewanny to the Company in 1172, and treaty with the actual soubahdar, surrendering at the same time conditionally his proper official income; when the improved as well as original rental constituting the latter acquisition, should have been passed to account, yet appears then to have been fraudulently concealed or embezzled, and the very term by which it was to be technically understood carefully suppressed; and now only accidentally brought to light, with indication of the specific funds of territory to which made applicable, or from whence still forthcoming substantially, after a lapse of nineteen years of financial British administration.

5th. A statement of the aggregate of all the preceding sources of revenue, in the same familiar detail of existing local divisions, constituting the highest neat bundobust, or yearly settlement of the maal and sayer, including the

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entire land-rent, customs and duties, legally established in behalf of government throughout the country, in this case considered to extend to Behar and Midnapoor in Orissa, after deducting certain allowable charges of zemindarry management (in Bengal classed under the head of Serinjammy, when supposed more fully liquidated on ascertainment of the hustabood, or that of muscoorat, when compromised with the landholder for a small specific sum, in consequence of the prevalent system there, of levying proportional abwabs, admitting of no increased expense beyond the appropriation for the ausil) until the very moment of the Company's acquisition of the dewanny, or the end of 1171, and somewhat later in their proper ceded territory, in order to exhibit the ultimate standard of its improvement: hence continued in stating remarkable periodical settlements in a circle of nineteen years of English management, and finally brought into comparison with the last jummabundy concluded in 1190, terminating on the 11th of April 1784; when, after deducting from the amount herein set forth, alone the like articles of mofussil expenditure, or such charges of native interior agency on account of the collections as were allowed in the beginning to show the neat public income of the exchequer; a defalcation or diminution of about one krore and twenty-eight lacks of rupees, annual rent, appears in that time, to have arisen on the whole clear revenue of the British dominions in the soubahs of Bengel, Bahar and Orissa; and which diminution, having for the most part taken place at the original settlement of the dewanny revenue in the neabut administration of M. R. Khan, suddenly, unaccountably, and as it appears, fraudulently, the same not being duly notified, nor since in any shape regularly made known or justified to the representatives of the constituent authority of the Company; or in a lesser proportion occurring subsequently, through progressive yearly decline of effective income, more than accumulation of any incurred unnecessary charges of internal management (both however in like manner unexplained, at least in the usual minute detail of time, place, occasion, and other local circumstances, so essentially requisite to check the conduct of provincial agents, or establish a valid plea for the smallest remission of the former highest constitutional demand of the aggregate jumma. Admitting the generally acknowledged improved condition of the country, under the lenity of the British government; also considering the moderation of that greater ancient assessment, comparatively made manifest in the increasing produce of the ceded lands, which were equally rated at the period of acquisition with the larger portion of dewanny territory; so I have thought myself sufficiently well founded in stating the whole as a recoverable defalcation, proper and easy henceforth to be brought back into the public exchequer annually, without any additional import, but rather with the effect of a considerable decrease of the burden of present exaction on the peasantry, and country in general.

A work already delivered in, more particularly entitled, Analysis of the Revenues of Bengal, with reference to a still anterior treatise on the "Political state of the Northern circars," involving the general principles of Indian finance; may be considered together, as comprehending the theory of the present performance, distributed under the same heads, and by a similar arrangement of the subject discussed. But the former was merely an abstract, which, however necessary as a key to understand the technical terms, and constitutional forms of the Moghul empire, in establishing its proper system of assessing the country: could not be applied to actual practice, according to the current modes and known territorial divisions of Bengal. Its greater volume, surpassing even considerably that found necessary in exhibiting the detail, was only the inconvenient circumstance attending a production, brought forward by a simple individual, as yet standing alone and uncountenanced, in opposition to recent prevalent opinions, the interests, the prejudices, or passions of thousands: an individual, conceiving himself called upon by public duty, to expose great and

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dangerous errors of state importance, adopted originally from ignorance of local institutions; growing into habitual existence through negligence, and supported by the whole corps of natives employed in the executive management of financial trusts, some of which, with circumstances of suspicion little short of positive evidence, were to be made once more appear under an imputation of wilful fraud, in the concealment or embezzlement of the proper resources of government on the company's acquisition of the dewanny, and henceforth, instrumental in the effect of perpetuating the evil. Repetitions to enforce a point of seeming consequence, explanations to elucidate, various epithets to convey precisely the sense intended by expressions, otherwise of indefinite meaning; and in many instances, anticipation of probable objections, necessary to be obviated, because, occurring chiefly to those who might think themselves implicated, and were the most likely to be consulted for information; yet perhaps only to be thus answered in advance, by long winded periods, often requiring more than a single circumflex. These, with many acknowledged imperfections of style and manner, swelled the bulk of an intended epitome, no doubt, beyond its proper [328] size. Even the present work, notwithstanding its greater minutiæ in a narrower compass, might possibly still farther be composed with more perspicuity, under abler hands; but however this may be, the substance of it, will appear so wholly new, and may be deemed of such importance, either in particulars, method or application, when serving as the basis of an official proposition which I shall humbly crave your lordship's permission to offer for consideration, in virtue of my appointment as *chief serrishtehdar;* that I hope here to be previously indulged in endeavouring to explain still farther the nature of its component parts, as before more generally described; attempt to evince the utility, and establish the authenticity of the whole.

First, with respect to the Tuckseem pergunnah-war of the Ausil Toomary Jumma. This original assessment resembles the Domesday valuation of England; but it is infinitely more perfect, regular, and minute, as being the operation of many succeeding administrations in a century and a half, of the most powerful despotic rule over a dominion gradually improving in its territorial sources of national wealth, and as extending to the whole actual revenue of the country, parcelled out in the smallest measured divisions of land by the sovereign, as sole virtual proprietor, therefore entitled to, and receiving a reasonable proportional share of the gross annual produce of the soil, settled ultimately at one-fourth by pecuniary estimation; exacted from the ryots or peasantry in the manner of rent, though forming the entire income of the state, to be collected through general official farmers, called zemindars or landholders, acting by special writ, termed sunnud, of indefinite duration, and revokable at pleasure, conferring certain jurisdiction, rights and privileges, understood always to include *nancar* or subsistence, in a real estate, calculated to yield five per cent. on the royal collections, as a reward for the more universal permanent trust reposed in them, with a *russoom* or commission in money to the like amount, when making themselves answerable by bundobust, or agreement for regular payment of all the dues of the exchequer, according to the ascertained fixed demand on the country, after deduction of every other necessary incidental charge of interior management, under the head of serinjammy. From this description of the tuckseem toomary jumma, it will appear to be not only the ground-work of finance, the only constitutional source of public revenue; but it is the grand important instrument, and intended result of the power, the institutions, and imperial establishment of the Moghuls, in all the conquered provinces of Hindostan; proportioning and ascertaining the measure of military strength, by an invariable standard of civil income; absorbing the entire rental of the subdued territory, exclusively claimed by the prince, excepting throughout those temporary benefices bestowed by himself in jageer; and thus, uniting every idea of real landed property in the crown, instead of being parcelled out,

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as is generally the case in Europe, among individual subject proprietors, usually taxed only for a small share of their land rent exacted from the peasantry, proportionably to the gross yearly produce, perhaps at the same rate that limits the sovereign's similar claim in India. Independent of the many apparently irrefragable direct proofs from history, civil institutes, and financial records, that might be adduced in support of the theory here advanced, descriptive of the nature of the toomary jumma, it may be considered an irresistible argument in its favour, that it is the only one, by which the established practice in levying the assessment of Bengal, or throughout the Mogul empire can be at all justified; seeming inconsistencies in fact, form and right, entirely reconciled; and the whole system of Hindostanny finance, clearly and simply accounted for, on the single principle which assigns exclusive proprietary dominion to the emperor over his conquered estates, and converts the ordinary fixed rental of these, into what is called or virtually meant, by the entire existing public revenue.

On the subject of the utility of the original rent-roll in question; it would be ignorance or presumption to say much under your lordship's administration. We see daily instances of that spirit of simplification, order, economy, and systematic arrangement, before in a manner unknown to the British establishments in India now operating a reform in every department of government, and unfolding itself as rapidly, as length of time, local experience, and sure intelligence (conveying a sufficient knowledge of probable moral consequences) can authorize the execution of important measures. Accordingly, in the commercial line, to acquire a just universal standard of comparison, so indispensably necessary in the vast transactions of the Company, to regulate the disbursements, and check the conduct of agents in the annual provision of instruments; it was judged requisite, to learn the price or original purchases, and from thence trace the gradual enhancement of their value in the accumulation of successive charges, allowing reasonable profit on stock, with wages of manufacturers labour. To limit and controul the expense of civil or military architecture; it was found expedient to ascertain a true medium estimate by measurement, of the works performed. Thus, in all operations of political economy, it is alone by the square and rule, a knowledge of elements, or going back to the origin of things which are progressive in their nature, that we can arrive at any truth or certainty: without such instruments and method to aid the soundest reasoning, the science of administration must ever be fluctuating, vague, and prove a source of perpetual error in all our determinations. It is not, therefore to be supposed, that the revenue department involving the most important concerns of government, should be alone neglected; or that the advantage be denied and application rejected, of a record of the highest authority recently brought to public light; being the known foundation, and true practical measure, to form an idea of the dimensions of the vast existing superstructure of our finances in this country; and indeed, in itself, the very body, most substantial part of the whole edifice.

Secondly, the nature and utility, substance and arrangement, of the three succeeding divisions of abwab, keffyet, and towfeer, in the present work, seem equally important and [329] obvious. They arise naturally in taking into consideration, and are essentially necessary to comprehend, the system of the collections in Bengal; they form all the legal established additions to the original assessment of the soubah, until the period of the company's acquisition of the Dewanny. The capacity of the country to bear them to that era, was experimentally proved in a gradual accumulation of the burden of imposts to which the zemindars voluntarily submitted, rather than lose the larger indefinite advantages of their official trusts by regular hustabood investigations, which were to restrict their own profits to the constitutional allowance of one-tenth; and the greater ability of the people since, of sustaining a still heavier load of taxation, is sufficiently evinced in the notorious usage and daily discoveries

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made of new unauthorized exactions, over and above the old regal dues. These further improper demands, can neither be discriminated or repressed, until those of prior institution, sanctioned under the authority of the state, are clearly ascertained, distinguished, and apportioned with practical exactness to known or measured portions of territory, to which they were originally made applicable. Accordingly, while by a fallacious representation of the method pursued in concluding the first bundobust under British administration, it was erroneously believed and negligently admitted, that the utmost requisitions of the Moghul exchequer were therein comprehended, and consolidated in the form of a simple assessment, it appears that at least one-third of the amount was suddenly, fraudulently, and unaccountably sunk; and while government, under an idea of relief to the country, was thus simplifying its operations with a few landholders, these, were increasing the complication of their demands on the peasantry, by novel, unwarrantable levies, grievous to the subject, or injurious to the prerogative of sovereignty. In short, it is alone by going to the fountain head of public revenue; tracing the progress in the various channels, through which it has been ordained legally to flow into the general treasury, that we can learn the true aggregate of the whole, and fix a genuine permanent standard of future exaction, founded in truth, and proportioned in moderation with all moral certainty, to the actual existing sources of national income. To consider such objects in their more advanced complex stage, unite them, and be sure of embracing the whole is impossible, without retrospective enquiry and following each in its course, from the place of original outset; and therefore, nothing can be more futile, vague, and uncertain, than the result of investigations, alone applicable to present situation, thus instituted to acquire a knowledge of the real collections. Instead of coming to a right conclusion, and forming a just comparative standard for future settlements, opinions, and operative measures subsequently adopted, have been more fluctuating than ever; the effective ordinary supplies of the state from land have been continually on the decline; and to remedy the evil or make it stationary in its actual circumstances, a misinformed distinct legislature, could only devise expedients suggested from hence, or those occurring from views familiar to itself, totally dissimilar to the local state of things in this country. Hence, the idea of a bundobust for a term of years, where the sovereign's proportion of rent is already permanently established, and the amount to be exacted might now be fixed for ages, at least, during the unvaried standard of current money, being the necessary medium of revenue estimation, and subject only, as usual, to annual adjustments with the zemindars, depending no doubt, on various incidents affecting here as well as everywhere else, necessarily and exclusively, a proprietory income, but under proper restrictive regulations, long since reduced to a system, attended perhaps with fewer inconveniences to the landlord of a province in Hindostan, than to the individual possessor of a small private estate in Europe: and hence too, the erroneous notions of a quit rent; the supposed hereditary nature of an office like that of the Company's vesting them by sunnud with a certain territorial jurisdiction, termed zemindarry, over the twenty-four pergunnahs of Calcutta; with various other such like opinions founded on no authenticated facts, but in violent opposition to the laws and constitution of India, referred to by a late act of parliament as the future code for the dispensation of justice throughout all the British dependencies there.

As to the authenticity of the papers composing the materials of the treatise now in question, were I disposed to avail myself of fortuitous circumstances to stamp their credit, I might observe, that almost two years have elapsed since first I presented the theory and abstract of the particulars set forth; that I avowedly staid in the country a twelve month, to afford an opportunity of bringing into discussion, to explain and elucidate such principles, facts and opinions, as might be liable to doubt or controversy; that I have

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nearly doubled the period of my proposed residence here, in consequence of an appointment, which however flattering to my ambition, as an honourable distinction, could never be courted by me for its pecuniary emoluments, and was rather contrary to my private views, or the inclination I then cherished of returning to Europe; that nevertheless, I have never as yet been called upon specifically to justify the whole or any part, of what I presumed to state to my honourable employers;—from all which I might reasonably draw an inference of acquiescence, if I could pride myself with the idea of not having deserved or suffered rather a silent neglect. I could further shield such documents as I may be possessed of; and have to bring forward in support of what I have ventured to advance one of the most powerful weapons hitherto used to screen native delinquency, and which otherwise might, on the present occasion, be turned against myself. To manifest this, it is to be recollected, that the *mutseddies* of the khalsa, in the period of the Company's Dewanny administration, have invariably represented, when questioned on the subject of anterior accounts, that all these were lost or carried away, in the troubles of Cossim Aly. Now as all my papers of apparent official origin have reference to this supposed era of destruction, or even to times much more remote to it, it would follow, that they must stand singly and not fairly to be controverted, much less invalidated by any authorities of pretended equal weight produced, through the disqualified personal channels of [330] regular intelligence. But as I am not afraid to express, that my object is simply the discovery of important truths; neither shall I be ashamed to be detected, in errors admitting of uncertain construction as to will, if they should in any manner prove, the means of attaining the desireable purpose suggested. I therefore wave all claim to give such equivocal pretentions of authenticity to the written sources of my own particular information, if called in question, on grounds of candid scepticism. They must rest on the merit of their proper intrinsic worth; however much or little valuable matter, may be contained in them. All the indulgence I shall have to bespeak in their favour is, that when they only stand in opposition to opinions recently promulgated and adopted; (these, as yet unsupported by any proofs of fact, or clear deductions in reasoning from analogy, comparative views, or experimental knowledge of true local application, and still only floating in popular imagination, bewildered by the confused contradictory reports, chiefly of uninformed or superficial observers) the advocates for such opinions, who may also come forward officially as opponents to the system which I have endeavoured to prove to be the true existing one of our Indian revenue, and with the design of invalidating the authorities on which I have proceeded, be required in the first instance, to discuss or state the grounds forming the basis of their own particular theory, repugnant to facts of long established practice, and the oral or written testimony of the best informed individuals of our countrymen in this country, of anterior and longer experience in financial administration. This seems a prudential or necessary preliminary, to remove ill-founded prejudices and censure an unbiassed determination; for I do not pretend in all cases to be able to bring demonstrative undeniable proofs of what I may have asserted, perhaps often depending on internal, or at best presumptive, evidence. But with respect to the comparative statement forming the ultimate division of the present work, as far as my informations may be supposed to have been drawn from the public records of the company, I hope I may be permitted to claim still greater indulgence for probable inaccuracies or wrong intelligence; having given no trouble of official searches here, and having confined myself entirely to the materials found in published reports, extremely imperfect and irregular in their nature; frequently delusive or contradictory in representation.

Having thus finished, my Lord, the proposed description by analysis, of the contents of the accompanying manuscript volume, I now beg leave to offer for

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consideration, in terms and circumstances of situation already mentioned, and in as concise and simple a form as my understanding can suggest, the official proposition announced as founded on the substance of this and a former treatise, including with particular accounts of the revenues of Bengal; similar details of those of Behar, and the Chucklah of Midnapore in the Soubah of Orissa. Dividing it into two parts, it may stand as follows; viz.

PART 1st. That all abwabs or taxes of every denomination, imposed and originating since the period of the Company's accession to the Dewanny of Bengal, Behar and Orissa, applicable alone to the territory so usually described, in exclusion of the ceded lands, be henceforth discontinued, totally and finally abrogated, as altogether unnecessary in their effect, unauthorized by the soverign authority, a violent usurpation of its rights, and probably productive of great oppression to the lower orders of the people, comprehending the whole body of ryots, husbandmen or manufacturers.

PART 2d.—That the British government within the same districts from this time forward, and for ever (at least until a more easy constitutional suitable mode of rating the lands can be adopted) do restrict their full annual demand of revenue or rent from zemindars, farmers, and subjects at large, to the ascertained legal standard of exaction in the moment of acquiring the Dewanny grant, extending to, and comprising the whole original and increased rental, then authoritatively established under the technical descriptions of Ausil, Abwab, Keffyet, and Towfeer, on the Jageer and Khalsa, Maal and Sayer funds of the Dewanny; to be in future, levied in the form of a simple assessment, proportioned in the aggregate, as heretofore in detail, throughout the same divisions of the country, and alone subject to a deduction of the like amount, for all mofussil charges and native management of the collections. But, that in the ceded portion of territory, the demand be made according to the greatest improved jumma, founded on hustabood investigations, within the period of the Company's administration; with a diminution however, always to be allowed here, and everywhere else, for real, irrecoverable, inevitable losses, or abstractions from the actual sources of revenue then forthcoming, and occasioned by any calamitous circumstances, depopulation, or decline of yearly agricultural or manufactured produce, to be calculated for *whole* zemindarry districts, on a view of their respective *gross* funds, generally, not partially considered, to be set forth and proved by the officers of government or zemindarry occupants, with circumstances of time, place, occasion, and peculiar local incidents, in all the requisite detail of villages, broken and entire pergunnahs, to evince the temporary or continued necessity of a remission in all, equal to the difference between the highest settlement of former times, and diminished bundobust of the present computing charges of serinjammy and native agency in both instances, on the same scale of the allowed total, or compromised expenditure of muscoorat.

The principles of this proposition, are drawn from two political axioms, applicable to either of its parts in their conclusions, as commonly admitted in every civilized society, but essential to the financial policy of Hindostan; one, that the sovereign alone hath the power of assessing the people or country, whether done under the form of a rental or ordinary taxation as understood in Europe, and that therefore all such burthens imposed by the official or private authority of subject zemindars and farmers, though on pretence perhaps of the increased demands of the state, in its annual bundobusty agreements, when no augmentation in fact took place beyond established forthcoming sources of income, are in [331] their nature fraudulent, grievous, or unconstitutional, and ought always to be totally remitted, and finally annulled as soon as discovered: the other, that government hath a right to, and should receive the full amount of revenue levied under its proper authority, and generally where no tyranny exists, proportioned to its exigencies, or otherwise be circumstantially informed

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of the cause, with sufficient proofs of the fact of eventual inevitable deficiencies; that therefore, it is just and reasonable, in determining the measure of present supply throughout the British provinces, to recur to the highest standard ascertainable of past legal exactions, of which the necessity of continuation with a possibility of being still realized to their fullest extent is strongly evinced by further new impositions, in addition to the old, though without any public sanction, and that the defalcation occurring on a comparative view of statements showing the greater, with diminished income, be always deemed wholly recoverable, until the contrary be proved demonstratively.

As leading, however, to a great practical measure (supposing no innovation in the actual system, or any essential immediate dependence on the grand original principle of Indian finance decisive of the question of territorial) yet the instantaneous adoption of such a proposition, may require the farther support of propriety, equity, or political expediency, in popular acceptation of the terms. The former, it is hoped will be found, if not entirely on an abstracted view of the fitness of the thing proposed, at least in its conformity to what seems to be the true spirit of the late regulating act of the British Parliament, refering to the laws and constitution of India, in determining the mode and rate of future zemindarry assessments. The second, may then be presumed to rest on grounds of equally acknowledged validity, particularly when the true professed object in contemplation goes only to a complete legal re-adjustment, on the most perfect principles of justice, of real or original civil rights appertaining to the sovereign, the Indian landholder, and ryot respectively. But the third term, suggests a more complex idea, and may alone be admitted in common apprehension, to support the proposition offered, after many distinct considerations of the subject in reference.

Political expediency, accordingly, in one point of view, is to determine whether the constitutional claim of income acquired from our predecessors in dominion, ought not to be inforced, under supposed most affluent circumstances of situation, as being proportioned apparently only, to the experienced exigency of a government much more powerful in numbers, and more economical in all its operations; in a country, where revenue is rent, and cannot properly be augmented or diminished, but with variations in the state of industry, or a change in the relative value of money; where therefore, the hoarding of a treasure for contingencies of war, is policy; where the great mass of the people have always been, and must ever remain, dependent slaves on the despotic authority of their superiors, being timid, superstitious, knavish, without landed property beyond their farms of pottah, leasehold; rich individually, in the fewness of their natural wants; comparatively poor in society, from numberless moral and physical causes; doomed to the perpetual oppression of their zemindars, when these have the power of acting without controul, and who on their parts, on the other hand, are either servile or headstrong, in proportion as they feel the strait or slackened reins of higher despotism, but who in all cases, from a spirit of bigotry or natural propensity to the fraudulent acquirement of riches, for the purpose in effect of miserly future concealment, would suffer torture rather than part with a rupee of such ill-gotten wealth, and perish in rebellion sooner than surrender the plunder of a district which they have been appointed to manage by bribery, and permitted to oppress through the corruption and neglect of their constituents; in short, a country where a warm climate, fruitful soil, and the stubbornest religious precepts, influence unconquerable habits of indolence; lead to a pastoral life; and make the natives in general, so averse from agricultural labour, that the spur of taxation is ever necessary to quicken improvement, so far as to insure a produce in the least beyond the scanty subsistence required by the cultivators themselves; yet a country nevertheless (with reference to the Soubah of Bengal alone) from which the Moghul emperors, by moderate, wise, and effectual regulations of finance,

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drew a neat revenue in specie annually, clear of every soubahdarry or provincial charge civil and military, of upwards of one krore of rupees, or a million sterling, from the beginning of the present century until the period of Aliverdy's usurpation, and universal disorder throughout the empire in consequence of Nadir Shah's invasion; a sum at least three times as much, as ever the Company derived in like manner, on an average of years from the same territory.

In another point of view, perhaps more just, as supposing the opposite circumstances of a distressed situation, the expediency of extending our resources, at least to the utmost practicable bounds of right, will universally be acknowledged. It is ever difficult to ascertain a true economical standard of public exigency, to answer the design of proportioning exactly the necessary demands of the state. In India where revenue is rent, and industry generally long since stationary, the scale is also limited; and extraordinary wants must be provided for in advance, from the ordinary means of supply, considered always as stretched to the greatest length of a proprietary income, or invariably fixt at the intire original receipts from the country. It is on this principle, and this alone, that we have seen Bengal almost overwhelmed with debt, but no idea ever entertained of the possibility of farther or proportionate taxation; that year after year, remissions have been granted for the intended relief of the ryots, on vague representations of calamitous losses disabling them from the payment of their stipulated rents to government, though without any precise or adequate knowledge of the gross rental to ascertain the reality of such pretended losses; that the Moghul has entered into the minutest detail of landlord, in the measurement and valuation of his imperial domain, as appears by the Ruckbah accounts of whose soubahs still preserved amongst the archives of Delhi, and that the Company's representatives themselves have [332] more than once in every year of their administration, exercised the zemindarry functions in what is called a *khas*, or special collection, receiving immediately into the public treasury from the lower farmers and husbandmen, their full rental, allowing indeed improperly, when supposed to extend to the entire sources of a distinct one-tenth, instead of a twentieth part, as the landholders full appointed salary of agency, besides an equal portion for defraying all other expenses of the mofussil, and together chargeable on the sovereign's rebba, or fourth of the whole annual produce of the soil shared with the peasantry. In all these instances, the principles of a proprietory income are glaringly manifest, and though of late unaccountably overlooked in speculation, have, in fact, had constant operation in practice. It is alone in assuming the false medium of actual collections, as the true ultimate standard of right or genuine receipts, that distant rulers may mistake their object. But the error is imputable to local misinformation; and can only be corrected at the source of the evil. I do not however pretend to be sufficiently acquainted with the ways and means of, or services to be provided for, under this government, so as to be able to state with accuracy the amount of present exigency, and prove it to require the whole aid of expected resources on adoption of the proposition now offered, for the sake of satisfying the opinions of those who may still think, that here, as in Europe, the public demands should be scrupulously made according to the variable calls of immediate state necessity. I shall therefore confine myself to a few general remarks in the way of comparison, between an estimate apparently correct, to be found in Mr. Francis's Minutes exhibiting a view of the income with the expenditure of Bengal in 1776, and such a one, as might at this time be drawn out from commonly reported or published facts, having regard to all material intervening changes of circumstances. To begin with the former:

1st. The territorial revenues of Bengal, Behar and Orissa, inclusive of government and Calcutta customs, salt and mint duties, with a remission of ten per cent. are stated on a three years average receipts ending in April 1775, after deducting all charges of this department, at current rupees 2,21,61,814; which

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added to the Benares tribute, reckoned then 25,76,193, and the subsidy of Oude at 35,83,222, more, made the net total funds of the presidency 2,83,21,229 current rupees.

The disbursements were at the same time, as follows; viz. The Army, contingencies, stores, fortifications, &c. C. Rs. 1,05,22,915; the investment with commercial establishments 92,80,000; remittances to the other presidencies 20 lacks; general civil department, marine, and court of judicature, 19,53,713;—in all, forming an aggregate of 2,37,56,628; and this being deducted from the amount of resources. leaves a balance of 45,64,601 current rupees, to answer all unforeseen emergencies. The unappropriated surplus however, which Mr. Francis seems to allow as necessary to be reserved for such extraordinary occasions, is only 37,11,547, with an expectancy of 5,37,319 further, the whole arising chiefly from bills on England and sale of Europe cargoes, in exclusion of the Oude subsidy; for which indeed, as remarked, credit might well have been taken, as the medium of actual receipts since, under this head, will be found perhaps to have exceeded fifty lacks.

2d. The same Bengal, &c. funds of territorial revenue in 1787, exclusive of salt duties, after deducting all expenses of collection, with every possible retrenchment in the amount of charges, involving the resumption of a large portion of the moshairah or zemindarry allowance, and subtracting only an outstanding balance of about ten lacks at the end of the year; may fairly be computed at C. Rs. 2,45,24,989 neat; Benares forty lacks; Oude fifty, and the profits on salt and opium fifty-five lacks more;—in all, an income of 3,90,24,989 current rupees, being at the exchange of two shillings, nearly the sum of four millions sterling.

On the other hand, the services to be provided for may stand; viz. the Army, &c., one krore and a half; King's troops on the Coromandel coast, seventeen lacs; deficiency to be made up in the necessary annual expenditure of Bombay, exclusive of the interest of its debt, eighteen lacks; the investment alone, ninety lacks; remittances to China, twenty lacks; general civil department commercial establishments, marine and court of judicature, fifty lacks;—making altogether, an expenditure of three krore and forty-five lacks of current rupees, and leaving only a surplus of 45,24,989 unappropriated revenue, nearly equal to the sum before judged necessay to answer unforeseen emergencies.

Now at the period of Mr. Francis's estimate, the debts of the Company in Europe were small; in India, little or nothing. But since that time, they have increased to an enormous amount, requiring a vast additional income to pay alone the yearly interest accruing on the principal, which the minister of India in a recent account, laid before Parliament, states, if I am not mistaken, at seventeen millions. Of this total, perhaps no more than thirteen millions, have been incurred in the interval now in question; yet it appears almost certain, that the burthen of the whole must ultimately fall on Bengal, though at present only pledged for about a third part, either in the way of direct local payments, or by the medium of investments to be sent from hence to England: as every other fund of productive wealth hath never for the past, and cannot be expected in future, to yield more than ordinary profits on the original capital of India, proprietory stock. According to this calculation, eight and a half millions payable in this country, at 8 per cent. per annum, will require a supply of £.680,000, or sixty-eight lacs of rupees, to liquidate the annual demand for interest; and the like sum owing in Europe, at five per cent. raises the whole to a krore and ten lacks fifty thousand rupees beyond the exigencies stated, or ways and means set against them, in either of the preceding estimates, taking the former as a standard for what was actually necessary in 1776. To provide then immediately, constitutionally, and fairly, for such an excess in current disbursements comparatively to our present resources, without incurring new debts by loan, falling in

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arrears, or accumulation of interest, as at Bombay, seems [333] impossible through any other practical mode, than that involved in the proposition now suggested. The scheme indeed of opening a channel of remittance for, or finding in England the amount due here, at present chiefly to natives, must be considered highly important and wise, as affording a sure though distant prospect of relief; but its operation, if adopted on the most liberal terms, will be extremely slow, and alone in proportion as property to be sent home can be acquired by British subjects; and fifteen years seem only a reasonable period, to accomplish such an acquisition of private fortune. After all, liquidation of any part of the principal, seems entirely out of the question, and the great advantage that can properly be supposed to result from the measure, in a national view, must depend on the extension of the Bengal investments, or yearly commercial returns from thence; while to the Company, it promises merely a reduction of three per cent. interest, or about 25 lacks on the whole, in shifting the place of payment; but without freeing this their chief territorial establishment, from the ultimate responsibility of the total original debt, together with the actual discharge of its load of annual interest periodically.

To remove, however, the objections of some who might be inclined to admit the expediency, as well as equity and propriety of recurring to the highest ascertained standard of legal exaction of Bengal revenue, still though possible to be realized; but there, stop short, as the utmost boundary of right;—it may be necessary to explain the nature of the salt and opium profits of fifty-five lacks, stated in the latter estimate, and which, at first sight, will appear to be equivalent to, or so much of the ancient greater income thus already restored in effect, through a different channel to the exchequer. If, on this subject, the informations suggested in my former and present work should be found defective, or inconclusive, in establishing the contrary fact; I hope I may be further permitted to refer to the completer authoritative testimonies, entered on the Company's records in 1765, to show, at least with respect to the produce of salt, that in whatever manner or proportion the profitable amount of the sales might have been received and distributed before then, between the public, the Nazim, or private favoured individuals, yet the total burden on the people, as involved in the selling price of this article of consumption, was fully equal to what it is at present, when estimated at the average rate of two rupees the maund (being the proper standard, if the quantity made be sufficient to answer the ordinary demand) and always to be considered exclusive of the larger revenue stated, excepting in so much as may be therein actually brought to credit.

But admitting in every point of view, a political expediency tantamount to pressing necessity, thus to bring forward all the lawful existing sources of former income; still it can be urged, that this may be more effectually accomplished in manner, and with greater advantage in amount, on principles of the most perfect equity, if not indeed on constitutional principles requiring always to be enforced to maintain the rights, the authority and energy of government, by resumption of all those fraudulent alienations of land made by the zemindars under the general description of Bazee Zemeen. I do not by any means, deny the entire propriety of such resumptions; and if made to extend to the whole territory so clandestinely bestowed, or at this moment collusively hold, perhaps the amount might surpass that now pointed out as recoverable defalcation, on comparison of the particulars of the two regular assessments of 1171 and 1190. I am inclined, at the same time, to believe, that the restoration of the former funds, might involve a considerable share of the latter; though I am persuaded, as I think on very substantial grounds, that it would not include the whole. The great unconquerable objection, however, to this mode will be the impossibility, through the tenderness and restrictions of an English administration, to learn fully the value of such illegal donations. The aumeeny and prior investigations leading to the discovery, have not as yet actually

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brought forward sixty lacks of beghas; and it is only by analogy extended to the districts still to be explored, that more is to be calculated upon. But in this mass of fraudulent mortmain alienation, who can pretend to discriminate the share so given away, since the Company's acquisition of the dewanny, in opposition to the interests of a people under the blindest influence of bigotry, and a crafty priesthood, practised in all the villanies of deceit, forgery, prevarication, and perjury? And no one has yet ever thought of resuming the portion bestowed, before that period; though both indeed may be deemed alike justifiable, on grounds of general civil policy and the existing laws of the country, or equally practicable with ease, and the most perfect assurance of internal tranquillity. It is, besides, always a most invidious and ungracious measure, even under the most warrantable expediency, to touch any appropriations set apart for supposed religious or charitable purposes, however different the real intention of such benefices may be, from apparent designation, and however collusively or unrightfully acquired by actual occupants. In the present case, it would seem altogeter unnecessary and impolitic. The zemindars by such unconstitutional alienations and consequent abstraction from the territorial financial funds of the state, having been, whether wilfully or blindly, the instruments of their own, and sovereign's wrong, should in like manner, be made the instruments of re-establishing both, in their respective rights; and as they may be presumed to have had the full benefit of their former iniquitous acts, they ought to bear all the odium of the latter, proposed as an act of simple justice. A revenue which they before made good, without any reasonable cause for murmuring, as being optional with themselves to acquiesce in the payment of it, or submit to the legal equitable operations of a hustabood investigation, to acertain the actual sources of public income, is now demanded from them, on the presumption that the same funds still exist and even have been since improved, though partly lost to the exchequer by presumed frauds, embezzlement and corruption: the particulars of their former and greater rental, applicable to their several territorial jurisdictions, are set forth in all the formality of apparent truth, and stated to be [334] founded on official or documental testimonies, incontrovertible. If these can be invalidated, and that the same or a lesser defalcation resulting on comparison of the highest part assessment with the present diminished one, can be clearly, fully, and honestly accounted for, with circumstances of time, place, and occasion, in the same detail of the jumma and divisions of land, as exhibited in the work forming the basis of the proposition here offered; the landholders will stand completely exonerated from all further exactions; an essential service will be performed to the public, in discovering the ultimate standard of its resources; and the individual, covered with shame and confusion that hath dared thus, to obtrude his vain speculations on the attention of your lordship, if he be not sufficiently shielded by the integrity of his motives, in the laudable pursuit of important truths.

Although however, under the wisdom, candour, and cautious intelligent procedure of administration, I have no reason to apprehend a result in any respect disreputable to myself, either in my official or private capacity; yet, still I think it necessary to add something by way of vindication of my own conduct, as well in the instance, as the manner, of thus pressing on public consideration, a subject which I have already treated so much at length in course of the three last years, under the discouraging circumstance of not having hitherto received the least intimation, how far my past labours may have proved acceptable, or a further prosecution of them be deemed meritorious. When the board of revenue, soon after your Lordship's departure from Calcutta, issued a Circular Letter, dated the 10th of August last, to the collectors, announcing it to be in contemplation to form a general settlement of the country for the ensuing Bengal year 1195, for a term of years, with directions to prepare themselves for carrying this measure into execution, and give notification of such their

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preparatory state, on the 20th January following, supposing in that interval, sufficient time to complete their enquiries, under prescribed rules, and specific heads of information; though I did not find myself then specially called on, yet in virtue of my office as chief serrishtedar, I thought it necessary to be in like manner prepared to exercise my functions of check and controul over the accounts of mutseddies, from whom all revenue intelligence must be originally derived, both at the sudder and in the mofussil: and the fairest way of communicating my remarks by anticipation, on the knowledge they are capable of affording, supposing it the most perfect, that the text and commentary might come at once under consideration. This I conceived on the present occasion, to be one of the most essential duties of my employment, and only secondary to the form of an official proposition with which I have accompanied my observations. The task imposed, of learning such a true past and present state of the resources of the country, as can authorize a permanent future settlement in limitation of the public income, yet liable to eventual diminution, will I doubt not be found rather difficult to be accomplished, even in its distributed portions, among four and twenty gentlemen of local authority and experience; attempted by one differently circumstanced, if aided here by all the strong executive powers of government, might prove extremely defective. Therefore, and as I by no means pretend to the infallibility of the materials from which I have drawn my information, much less to any superiority in the requisite talent of bringing them forward with the greatest advantage, by general or practical knowledge in finance; so I hope to stand excused in the act and form of delivering my sentiments; and that if I should in any respect have deviated from the precise line of my duty in either it will be attributed rather to a zealous desire of serving the public, than any motives of ambition or private interest in assuming to myself an importance which may not properly belong to my station. Pretensions to patriotism, though allowed to exist by those who feel its influence (and on this ground I might venture to claim your Lordship's indulgence;) yet in general are always equivocal, and seldom admitted in modern popular belief. My sincerity will more universally be credited, when I assert, and can refer to public vouchers for proof, that constantly since I have been in the company's servce, I have connected or involved the advancement and security of my private fortune, with the prosperity of the affairs of my honourabte employers; and that at this moment the whole I am possessed of (small in itself, but every thing to me in comparative estimation) being deposited in their funds either in Europe or India, its real amount or effective current value must depend on the favourable or unfavourable turn in the actual crisis of public measures in India. With respect to the language and manner in which I have censured the conduct of natives employed in the efficient administration of this country, your Lordship will, I hope, perceive or believe that I have no personal resentment against any of them. They are altogether unknown to me; and never thwarted or interfered in my pursuits. Whenever I have occasion to name them, it is only to condemn their measures in their official trusts, or to mark universal leading features in their acknowledged moral characters. But the criminality of the latter, is always relative to the religion, manners, and government of a nation in the eye of civil jurisprudence. By the test of these, they may not only stand acquitted of blame, but merit uncommon consideration for making so moderate a use of their power while virtually uncontrouled; by the criterion of British law and Christian notions of right and wrong, the fate of Nundacomar, though certainly amongst the worst of his tribe, might be dreaded by all.

I have the honour to be, with the greatest respect, my Lord,
Your Lordship's most obedient and most humble servant,

Fort William, Feb. 28th, 1788. (Signed) JAMES GRANT,
(A true copy.) Chief Serrishtedar.

James Grant, C. S.

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ZEMINDARRY OF RAJESHAHY.

AUSIL JUMMA TOOMARY, or standard original Crown Rent of the zemindarry of RAJESHAHY, in the Soubah of Bengal, as assessed in its several territorial financial divisions of Chucklahs, Circars and Pergunnahs, under the administration of JAFFIER KHAN, in the beginning of the reign of the Moghul emperor Mahomed Shah, about the year 1722 of the Christian era; and set forth, 1st, in the Teshkhees or corrected Toomary jumma of Sujah Khan in 1135 of the Bengal style;—2dly, in the Zymn or included particulars of the Dewanny sunnud or charter granted in 1141 to Ramkaut the second zemindar of the district in the present line of Brahmins, being the adopted son of Ramjeon, the first who obtained a similar grant of this territorial official charge, and Husband, predecessor of the actual occupant Ranny Bowanny;—and 3dly, in the Hackikut Jumma, or historical detail of the zemindarry crown rent in 1172, on the Company's acquisition of the dewanny:—the whole exhibiting a view of the former and actual state at the latter period of the greatest territorial jurisdiction throughout Bengal, or perhaps Hindostan, as comprehending 12,909 B. square miles, vested in a single officer of government under the denomination and commission of Zemindar, Landholder, or Farmer-general of the imperial rents, by annual bundobusty agreement, permanently established, as follows, for the ausil or original ground rent, on the foundation of the Rebba or fourth of the gross yearly produce of the soil, levied from the Ryots or inferior peasantry; exclusive of all Abwabs, or proportional

Zemindarry of Rajeshahy.

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encreases on that antiquated demand of the sovereign, subsequently imposed by the soubahdars or subordinate provincial delegates of Mogul government, in their own behalf, as they rose to independence; and which omitted to be incorporated with the ausil, after in extraordinary influx of bullion, occasioning a prodigious alteration in the standard value of money, the original medium of exchange, make the ancient Rebba a very inadequate compensation for the fourth of the real modern gross produce of cultivated land, and scarcely one half of the actual demand on the country generally, as hath been, or ought to be relized to the state. [336] -

ZEMINDARRY OF RAJESHAHY.

1st. RAJESHAHY Proper, in the Chucklah of MOORSHEDABAD, A. B. 1135.

PERGUNNAHS.			Cicars.	Jumma.
A. Aujal Kahly			Audimbr. ...	4,971
Ashrufabad, Kissmut derobust		5,718	Mamoodabad ...	
Talook, S. N. Canongoe		79	...	5,638
Azimnagur			Shereefabad ...	10,594
Ameerhabad, Gunganaht		...	Tenetabad ...	8,485
Azimpoor, K. total		3,261	Do.	
Total S. N. C.	328			
Anoop Naun.	1,810			
		2,138		
			...	1,122
Akbershahy, Ko. total		21,919	Audimber ...	3,382
Ashreef Chag.		. .	Mahmood ...	6,129
B. Boozerg-abad		...	Audimber ...	12,657
Babradurshahy		...	Do.	6,598
Bedar-abad K. total		13,278	Mahmood ...	1,055
Bherole, K. total		66,931	Shereefabad ...	16,920
Barbecsing, K. total		63,491	Do.	1,960
C. Chunakanly, K. total		1,01,965	Audimber ...	23,713
D. Daod Shahy		...	Do.	11,252
Dhawah, K. total		34,217		
Tal. Burboom	11			
Gopinaht pr.	1,356			
		1,367		
			Do.	32,850
Dhooary of Islampoor, &c.		...	Mahmood ...	
E. Ebrahimpoor		...		
Eslampoor, K. total		68,491		
Tal. Rokinpr.	2,048			
—— Lushkerpr.	18,441			
—— Bherole	453			
—— Narrn. Sing ...	110			
—— Vil. Dunda	925			
—— Kullim Ulah ...	23			
—— Mohrir Huzoory ...	171			
—— Herkist Sing ...	32			
		22,206		
			Mahmood ...	46,285
F. Futtehjungpoor		...	Audimb. ...	3,484
Futtehjungpoor		...	Shereefabad ...	7,212
Futtehjungpoor K. tot.		5,593		
Tal. S. N. Canongoes		101		
			Mahmood ...	5,492
Futtehjungpoor		...	Barbeckabad ...	7,781
Ferosepoor, K. total		13,741	Audimber ...	2,844
G. Goass		...	Barbeck ...	49,584
Ghyas-abad		...	Shereef ...	9,159

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ZEMINDARRY OF RAJESHAHY.

1st. RAJESHAHY Proper, in the Chucklah of MOORSHEDABAD, A. B. 1135.

PERGUNNAHS.				Circars.	Jumma.
Goozahat, K. total ...	...	...	39,395		
Tal. S. N Canong.	...	...	86		
				Barbeck ...	39,289
Gunganaght, K. total	...	...	21,784		
Tal. Lushkerpr.	...	4,001			
L. N. Conon	...	413			
Kull in Ulah	...	2,878			
			7,294		
				Jennetabad ...	14,490
H. Hussen-aujal ...	...	...	...	Mahmood ...	29,548
Howakahly ...	...	...	...	Do. ...	5,881
Hejerah Kahly ...	...	...	...	Fettlehabad ...	1,437
30 Pergs.					
I. Ihely, K. total ...	...	...	45,568		
3 Tal. Moorshed.	...	1,272			
Aymah S. K. A. ...	...	231			
			1,503		
Khalsa ...	...	...	44,065	Abad Shereef ...	44,268
Jumuad	...	...	...	Audimber ...	2,437
Joar Ebrahimpoor K. total	...	...	3,113		
Tal. Bholanaght ...	...	...	549		
				Do. ...	2,564
K. Koowerpertaub, K. total	...	...	60,327		
Tal. Burboom ...	...	1,622			
—— Bherole, &c.	...	652			
			2,274		
				Do. ...	58,052
2 Kettkerlaloopoor ...	...	...	...	Do. ...	32,499
Kazypoor ...	...	...	...	Mahmood ...	126
Kassimnagur ...	...	...	...	Do. ...	13,342
Kettker-joar, Kenajpoor	...	...	...	Audimber ...	13,575
Kashypoor, K. total	...	...	41,115	Do. ...	8,236
Kettkerjoar Mhola K. total	...	...	36,453	Do. ...	9,503
Kottubpoor K. total	...	...	40,744	Shereefabad ...	6,665
M. Merarpoor K. total...	...	...	34,816		
Tal. Jey Nr. Canongoe	...	...	5,678		
—— S. N. Do. ...	...	...	386		
			2,064		
				Do. ...	32,751
Muscoery ...	...	...	...	Audinbr. ...	1,134
Mhelund, K. total ...	...	...	74,994	Shereef ...	4,202
Mulessir, K. total ...	...	...	80,193	Audimber ...	1,537
Mahomidpoor ...	...	...	...	Barbeck ...	16,287
N. Nousing-Futteepoor	...	...	...	Mahmood ...	10,480
Nandalalpoor ...	...	...	...	Do. ...	3,764
Nuggerbanga ...	...	...	...	Do. ...	5,177
2 Nowangur Hosingpr. K. tot.	...	...	44,374		
6 Talookdaran ...	...	...	1,690		
				Audimber ...	42,684
P. Pehtyal, K. total ...	...	...	5,748		
Tal. Beerbhoom ...	...	...	176		
				Do. ...	5,572
Pahtkabary ...	...	...	...	Satgong ...	10,431
Plassey, K. total ...	...	...	81,658	Do. ...	7,879
R. Rajeshahy ...	...	...	...	Audimber ...	31,420
Russoolpoor, K. tot	...	...	23,974		
Tal. Beerbhoom ...	...	...	1,298		
				Do. ...	22,675

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PERGUNNAHS.			Circars.	Jumma.
Rajepoor			Mahmood ...	29,137
Reshenpoor			Audimb. ...	1,047
S. Sultan-aujal			Do. ...	15,275
Sultan-abad			Do. ...	14,055
Selimpoor Nulkant			Do. ...	18,732
Sheerpoor Atay K. tot.		36,831		
Tal. Bherole	1,914			
Aymah, S. K. A.... ...	238			
		2,153		
Khalsa		34,678	Shereef ...	3,4917
Shahbazpoor			Audimb. ...	9,071
2 Shahzadpr. Kerrimogong K. tot. ...		41,372	Do. ...	6,773
Shemshahly K. total		25,743	Do. ...	1,280
Shahjehanpoor K. total		11,046	Shereef ...	7,525
68 Pergs. Eahtimam division Rajeshahy			... ...	9,05,766
of which Khalsa		9,05,324		
Aymah		442		

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ZEMINDARRY OF RAJESHAHY.

1st. BHETOOREAH CHUCK., GORAHGAUT: 1135 A. B.

PERGUNNAHS.			Circars.	Jumma.
Amrole			Barbeckabad ...	43,728
Ameerabad, Noosserit Shahy			Mahmood ...	1,149
Bhetooriah			Bazoohay ...	78,990
Teggachy			Pinjerah ...	13,582
Bemgong, total		9,801		
Jagen Circar	1,537			
Galabram	2,708			
		4,245		
Khalsa		5,556	Barbeck ...	9,801
Berderiah			Bazoohay ...	2,977
Cheadabazoo, K. of ...		23,527 is 7,606		
Jageer Circar		4,276		
Khalsa		3,330	Barbeck ...	7,606
Jeyassan Jagen Circar ...		14,544 K. 13,844	Do. ...	28,388
Chenasoon, K. tot.		4,351	Do. ...	204
Chowgong, K. tot.		9,220	Do. ...	7,760
Dheehah			Pingerah ...	9,395
Gungarampoor			Baroohay ...	4,468
Gobindpoor, Jagur, C. ...		2,599 K. 15,293	Barbeck ..	17,892
Hurryal...			Bazoohay ...	7,704
Kettermull			Do. ...	44,511
Keyhettah			Do. ...	853
Kehttah, tot.	27,148			
Tal, Denajipr.	658			
		K. 26,490		
Jageer Circar		7,320		
Khalsa		19,199	Pinjerah ...	26,490
Kalligong			Barbeck.	
Mhemanshahy			Bazoohay.	
Mohabetpoor			Mahmood.	

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PERGUNNAHS.			Circars.	Jumma.
Malunchy, K. tot.	6,342			
Tal. Lushkerpoor ...	1,150			
		4,192		
Jageer Circar, ...	3 284		Barbeck ...	588
Aymah	1,318			
		4,603		
Pertub-bazoo	...	...	Bazooha ...	41,274
Raipoor	...	...	Mahmood ...	624
Soonabazoo	...	...	Bazooha ...	20,529
Shahistanagur	...	...	Do. ...	9,210
Shahistahabad	...	...	Do. ...	726
Sujaitnagur, K. tot. ...	...	5,641		
Tal. Lushkerpr. ...	...	636	Barbeck ...	5,004
Silberris, K. total	...	57,435	Bazooha ...	405
Vizierabad	...	...	Barbeck ...	10,726
Yusef Shahy, K. tot. ...	...	39,926		
Tal. Golam Hyder ...	11,708			
Mahd. Mozuffer	2,395			
Bhelooka	411			
2 Villages	182			
		14,698		
		25,228		
Jageer Aymah		60		
			Bazoohay ...	25,167
30 Pergs. Eahtimam division Bhetooriah ...	...	...	...	5,01,911
of which Khalsa	...	4,68,937		
Jageer	...	32,984		

ZEMINDARRY OF RAJESHAHY.

1st. NELDY CHUCK. BHOOSNAH: A.B. 1135.

PERGUNNAHS.			Circars.	Jumma.
Ameerabad of Nelhutty ...	...	...	Mahmood ...	11,182
Ameerabad of Mokeempoor ...	...	...	Do. ...	8,159
Aurungabad	...	...	Jennetabad ...	123
Ameernagur	...	...	Mahmood ...	730
Bazooras, total	...	25,095		
Jageer Circar	1,505			
Khandouran	9,783			
Aymah, S. K. A.... ...	212			
		11,501		
Khalsa ...	...	13,594	Do. ...	25,095
Barogchup, total	...	16,346		
Jageer Moorshed. K. K. ...	1,666			
Aymah	110			
		1,776		
Khalsa ...	...	14,569	Do. ...	16,346
Belberiah K. 73 Jagur Circars ...	...	55	Do. ...	129
Begumabad	...	...	Do. ...	271
Belgachy, Jageer Nowarrah, ...	...	288	Do. ...	12,082
Dogachy	...	...	Do. ...	5,912
Dosty	...	...	Do. ...	44
Ebrahimpoor	...	...	Do. ...	10,463
Eikhty	...	...	Futtehabad ...	923

NATIONAL ARCHIVES OF INDIA

PERGUNNAHS.		Circars.		Jumma.
Fursetpoor, Aurungpr. tot.	1,383			
Jageer Circar & Buckhshy	53			
		Mahmood ...		1,383
Gheznovypoor	...	Do. ...		1,453
Hackeenpoor	...	Futtehabad ...		6,225
Hoshpoor	...	Mahmood ...		2,188
Jehad, deh.	...	Do. ...		458
Mehemshahy, tot.	22,361			
Jageer Nowarrah, exclu.	2,661			
		Do. ...		19,671
Muggerchaul, Koth	...	Do. ...		1,484
Neldy, tot.	89,881			
Jageer Nowarrah, ex.	4,278			
		Do. ...		85,601
Noosseretshady, tot.	22,343			
Jageer Nowarrah, ex.	3,017			
		Do. ...		19,326
Nussib-shahy, tot.	34,510			
Jageer Nowarrah, ex.	1,174			
		Do. ...		33,224
Nussibpoor	...	Do. ...		1,217
Puhtkabarry	...	Do. ...		1,735
Santore, tot.	48,436			
Jageer Nowarrah, ex.	5,166			
		Do. ...		43,270
Sedky-Chaul, Koth. tot.	332			
Jageer Bukhshi	313			
		Do. ...		19
Sungrui	...	Do. ...		357
29 Pergs. Eahtimam div. Neldy	...	...		3,09,010
of which Khalsa	2,95,625			
Jageer	13,385			

——— exclusive of the Jageer Nowarrah, which seems always to have been separated from the Zemindarry jurisdictions, in like manner as the Talookdars were;——Aymah 322 included. [338]

ZEMINDARRY OF RAJESHAHY.

1st. PETTY DISTRICTS, scattered in different Chucklahs, A. B. 1135.

CHUCKS. and PERGUNNAHS.		Circars.		Jumma.
Chuck. Akbernagur:				
3 Baherai, K. tot.	2,360	Audimber ...		683
3 Kanhjole, K. tot.	13,808	Do. ...		67
3 Sheerpoor Higrah, pt. K. tot. ...	22,939	Barbeck ...		3,062
		Tot. ...		3,813
Chuck. Burdwan:				
2 Bhut Salah, K. tot.	8,298			
2 Tal. Burdwan Zemy.	4,077			
		Shereefubad ...		4,187
2 Jootmekend. Kha. 92 Jag. C.	125	Do. ...		217
		Tot. ...		4,404

NATIONAL ARCHIVES OF INDIA

CHUCKS. and PERGUNNAHS.			Circars.	Jumma.
Chuck. Jehangeernagur:				
Barpoor, K. tot.		1,550		
Tal. Jelalpoor		624	Barooha ..	907
Ebrahimpoor, K. tot.		4,954		
Tal. Jelalpoor		1,078	Do. ...	3,856
Khanpoor, K. tot.		1,559		
4 Talookdaran Jelalpoor		681	Do. ...	878
Kassimnagur, K. tot.		36,670		
in two Tuppahs		...	Do. ...	2,457
Mahobetpoor, K. tot.		2,932		
Tal. Jelalpoor		384	Boklah ...	2,548
Nelhutty, K. tot.		4,168		
Jagurs, excld.	1,693		Futtehabad ...	2,390
Tal. Jelalpoor	95			
		1,788		
Sultanpertaub, K. tot.		38,385	Barooha ...	5,026
the Tuppah of Shahgutty		...		
7				18,073
12 Pergs. Eahtimam Mutafurrukat:				
of which the Khalsa portion was			... 25,165	
and Jageer included			... 125	25,290

ABSTRACT

of the EAHTIMAMBUNDY of 1135, A.B.

RAJESHAHY Division, Pergs.	68	Jumma ...	9,05,766
BHETOOREAH	30	...	5,01,921
NELDY	29	...	3,09,010
MUTAFURRUKAT	12	...	25,290
TOTAL	139	Sa. Rs.	17,41,987

of which,

Khalsa	16,96,087	Sicca Rs.
Jageer	45,136	
Aymah	764	

with a difference of 607 Rs, between the particulars and totals, besides fractional parts of Rs.

ZEMINDARRY OF RAJESHAHY.

2d. MODAKHIL and MOKHAREJE; Reduced, united or dismembered, Pergunnahs, in whole or part, by the Sunnud of A. B. 1141.

DIVISIONS and PERGUNNAHS.	Circars.	Jumma.
Rajeshahy, div. as in 1135	...	9,05,766

Modakhil, or annexation of some of the former Pergs., as stated, or others wholly new, taken from difft. Chucklahs; viz.

NATIONAL ARCHIVES OF INDIA

DIVISIONS and PERGUNNAHS.				Circars.	Jumma.
	Chuck. Akbernagur:				
N.	Ambad, K. total 8,000 kiss, ...		6,750	Audimber.	
A.	Baherai, K.		683	Do.	
N.	Kankjole, K.		67	Do.	
	Rampoor		610	Do.	
			8,110	...	
	Chuck. Burdwan:				
&	Bhut Salah, K.		4,484	Shereef.	
	Joot Mekend		217	Do.	
			6,701	...	
	Chuck. Bhoosna:				
Æ	Belberiah		328	Mahmood.	
	Dogachy		5,911	Do.	
	Hoshpoor		2,188	Do.	
	Sungrie		357	Do.	
			8,784	...	
	Chuck. Moorshedabad:				
N.	Futtepoor, total ...	... 19,265 Kissmut	8,821	Audimber.	
	Koolberiah ...	... 58,188 K.	102	Mahmood.	
	Nussibpoor ...	... 4,204 K.	182	Audimber.	
	Shah Selimpr. ...	... 13,367 K.	1,714	Shereef.	
				...	32,414
14	Pergs.				
	Annexation of a further portion of Pergs. in the latter Chucklah, of which a part appears in the Accot. of 1135, A.B.				
	Akbershahy, K. addition		245	Audimber.	
	Bherole do.		224	Shereefa.	
	Barbecksing do.		148	Do.	
	Chunakahly do.		92	Audimber.	
	Goozerhat do.		87	Barbeck.	
	Jhily ... do.		203	Shereefa.	
	Kashypoor do.		454	Audimber.	
	Kettker Joar Mhola, do.		11,033	Do.	
	Kootubpoor do.		760	Shereefa.	
	Plassy ... do.		430	Satgong.	
	Sheerpoor Atay do.		93	Shereefa.	
	Shahzadpoor Kerring, d"		109	Audimber.	
				...	13,878
	Mokhareje or dismembered Pergs., from the last Chuck.				9,52,058
3	Ashruf Chag. total...		6,129	Mahmood.	
	Dhooary of Islampoor, tot.		5,028	Do.	
	Mahomedpoor, tot.		16,287	Barbeck.	
	Kissmut Azimpoor, dedd.		726	Jennet.	
	—Dhawah do.		16,659	Audimber.	
11 Pergs. Balance.	—Eslampoor, do.		14,345	Mahmood.	
	—Nowangur, totoskingpr. ...		26,692	Audimber.	
	—Gunganaht		8,104	Jennetabad.	
	—Shahbarpoor		7,986	Audimber.	
				...	1,01,956
78	Pergs.				
	Rajeshahy, div. by Sunnud 1,141			Tot. ...	8,50,102
	Deduct difference in the Totals			...	696
		TOTAL		Sa. Rs.	8,49,406

NATIONAL ARCHIVES OF INDIA

ZEMINDARRY OF RAJESHAHY.

2d.—MODAKAIL and MOKHAREJE, or Annexations and dismembered of Pergunnahs in whole or part, by the Sunnud of A.B. 1141.

	DIVISIONS and PERGUNNAHS.		Circars.	Jumma.
	Bhetooreah div. as in 1135		...	5,01,921
	Modakhil, or annexations from different Chucks of Pergunnahs before stated, and here recapitulated.			
	Chuck. Bhoosnah:			
1.	Bazoorahs, Kissmut...	12,571	Mahmood.	
	Chuck. Moorshed:			
	Azimpoor, K.	702	Jenetabad.	
1.	Eslampoor, K.	14,387	Mahmood.	
	Dhooary of Eslampoor	5,028	Do.	
	Gunganaht, K.	4,911	Jenetabad.	37,549
2	pergunnahs.		...	5,39,470
	Mokhareje, or dismemberment of whole Pergunnahs from Chuck. Gorahgaut:			
9	Teygachy	13,582	Pingerah.	
	Bimgong	9,801	Barbeck.	
	Berberiah	2,977	Bahoozay.	
	Chowgong, K.	7,760	Barbeck.	
	Chenaroon, K.	204	Do.	
	Jeyassan, K.	23,888	Do.	
	Kaligong	15,597	Do.	
	Kehttah	26,490	Pingerah.	
	Silberis, K.	405	Bazoohay.	1,05,204
	Kissmut Amrole	2,710	... Barbeck.	4,34,266
	Ameerabad	45	Mahmood.	
	Bhitooriah	4,810	Bazooha.	
	Chedabazoo dustm. 3,330 tot. ...	7,606	Barbeck.	
	Dheekah	520	Pingerah.	
	Gungarumpoor	293	Bazooha.	
	Gobindpor	2,594	Barbeck.	
	Hurryal...	353	Bazooha.	
	Kettarmull	2,704	Do.	
	Keyhettah	56	Do.	
	Mhemanshahy	3,420	Do.	
	Mohabetpoor	400	Mahmood.	
	Malunchy	28	Barbeck.	
	Pertaub-bazoo	2,892	Bazooha.	
	Raipor	38	Mahmood.	
	Soonabazoo	1,221	Bazooha.	
	Shahistangur	555	Do.	
	Shahistabad	37	Do.	
	Sujaitnagur	292	Barbeck.	
	Yusefshahy	1,449	Bazoohay.	
	Total Portions of the standard Rent-Roll to be deducted, being the amount anciently reserved to the Khalsa, when these several pergunnahs were appropriated in Jageer to Mui Jumlah, and now granted as dustoor or Muscoorat to the zemindar, therefore struck out of the toomar ...			32,023
	TOTAL			4,02,243
	Difference on casting up particulars, to be deducted			34
23	pergs. Bhetooreah div. by sunnud 1141 Sa. Rs.			4,02,209
	Neldy division, as in 1135, A.B.			3,09,010

NATIONAL ARCHIVES OF INDIA

ZEMINDARRY OF RAJESHAHY.

2d. MODAKAIL and MOKHAREJE, according to the Sunnud of A. B. 1141.

DIVISIONS and PERGUNNAHS.		Circars.	Jumma..
Modakhil, or annexations from Chuck. Jehangeernagur :			
1. Nelhutty, K.	2,415	Futtehabad.	
1. Mahobetpoor, K.	2,548	Boklah.	
Kassimnagur tup. Gopaulpoor	628	Bazoohay.	
Chuck. Moorshed :			
Gunganaht, tup. metrapoor	3,293	Jennetabad.	
Chuck Boosna :			
Nekty	91	Futtehabad.	8,975
2 pergunnahs		...	3,17,985
Mokhareje, or dismemberts. from the last Chuck :			
Bazooras	25,095	Mahmood.	
Bazoochup	16,346	Do.	
Bilberiah, K.	129	Do.	
Dogachy	5,912	Do.	
Dosty	44	Do.	
Ghirnorypoor	1,453	Futtehabad.	
Hoshpoor	2,188	Mahmood.	
Jehad-deh	458	Do.	
Sedky-chaul, koth	19	Do.	
Sungrui	357	Do.	52,001
21 pergs. Neldy div. by sunnud 1141 A. B.... ...		... Sa. Rs.	2,65,931
deducting a difference in casting up fractions and totals of 50 Rs.			
Petty districts, as in 1135, A. B.		...	25,290
52. Modakhil, or annexations from Chuck. Gorahgaut :			
Teygachy head of a district	13,582	Pingerah.	
Bungong	9,802	Barbeckabad.	
Berbereah	2,977	Bazoohay.	
Joyassin	28,389	Barbeck.	
Chenaroon	206	Do.	
Chowgong	9,220	Do.	
Chedabazoo tup. Aurunnagur	3,135	Do.	
Dhaurim, total 7,075 K.	700	Do.	
Kaligong	15,595	Do.	
Kepttan	23,818	Pingerah.	
Silberis...	405	Bazoohay.	
Pookeriah head of a district	38,699	Do.	
Rutten shahy	1,326	Do.	
Yusef shahy, K.	10,939	Do.	
	1,58,793		
Chuck. Ackbernag :			
Basdole Hejrahpoor district	20,221	Barbeckabad.	
Kootwally, K. tot. 28,766	7,933	Jenetabad.	
Kassimnagur, K.	1,500	Audimber.	
	29,654		
Chuck. Jehangeer :			
Sultaupertaul, K. jageer	6,535	Bazoohay.	
Kassimnagur, K.	916	Do.	
	7,451		

NATIONAL ARCHIVES OF INDIA

ZEMINDARRY OF RAJESHAHY

2d. MODAKHIL and MOKHAREJE, according to the Sunnud of A. B. 1141.

	DIVISIONS and PERGUNNAHS.		Circars.	Jumma.
	Chuck. Jessort:			
	Aula	810	Khaliefitabad.	
	Yusefpoor, K. total 45,262. K.	2,345	Futtenhabad.	
		3,155		
	Chuck. Moorshed:			
	Mahomedpoor	16,287	Barbeck.	2,15,340
	Chuck. Boosna:			
	Bazoochup	16,236	Mahmood.	2,40,630
	Bazooras, K.	10,228	Do.	
	Havillee Futtehabad district, K. ...	26,056	Futtehabad.	
	Jellalpoor, tot. 68,185 kiss.	3,871	Do.	
	Nazirpoor	6,849	Mahmood.	
30	pergs. Carried over...	63,240		[340]
	Petty Districts with annexations		brot. over ...	2,40,630
36	Modakhil Chuck. Boosnah: brought forward	63,240		
	Amdher	35	Mahmood.	
0	Aurungnagur	4,802	Do.	
	Bussykondah	187	Do.	
	Bede Jumlah tot. 7,577 K.	2,068	Do.	
	Havillee Mahmoodabad	7,232	Do.	
13	Kellianpoor	1,010	Do.	
	Kehlpahly	1,500	Do.	
	Pehtyal Kahly	108	Do.	
	Peranpoor	2,032	Do.	
	Murpoor	97	Do.	
	Shah-augil	15,323	Do.	
	Selimpoor	1,489	Do.	
	Seroop-poor	3,200	Do.	
	Shahjehanpoor	1,983	Do.	
			...	1,04,306
49	pergs. Total Modakhil ...	3,19,646	...	3 44,936
	Mokhareje, or dismemberments, Chuck. Akbernagur:			
	Beherai, K.	683	Audimber.	
	Kankjole	67	Do.	
	Sheerpoor hejrahpoor	71	Barbeck.	
	Chuck. Burdwan:			
	Bhut Salah	4,187	Shereefab.	
	Joot Mekend	217	Do.	
	Chuck. Jehangeer:			
	Mahobitspoor	2,548	Boklah.	
	Nelhutty	2,390	Futtehabad.	
			...	10,163
42	pergunnahs.			3,34,773
	Add difference deducted from the totals of the three former divisions appertaining to this			783
				3,35,556
	Difference still remaining on casting up the whole rental, to be added ...			222
	Total Mutafurruhat, or scattered divisions. Sicca Rs ...			3,35,778

NATIONAL ARCHIVES OF INDIA

ABSTRACT:

EAHTIMAMBUNDY of 1141, A. B. by Sunnud.

Rajeshahy division	pagodas	78 Jumma ...	8,49,406
Bhetooreah	...	23 „ ...	4,02,209
Neldy	...	21 „ ...	2,65,931
Mutafurrukat	...	42 „ ...	3,35,778
	TOTAL ...	164	18,53,325
Derobust, or whole pergunnahs ...	96		
Kissmut, or parts	68		
In – 25 pergs.—Encrease on the Jumma Toomary of the zemindarry, since 1135, in 5 years			1,11,338

ZEMINDARRY OF RAJESHAHY.

3d.—HACKIKUT JUMMA, or Historical Detail of the Rent roll, called TOOMARY, to the Company's Acquisition of the Dewanny, according to the Chucklahbundy of M. Rizakhan, A.B. 1172.

CHUCKS., DIVISIONS and PERGS.		Circars.	Jumma.
Chuck. Moorshedabad:			
Rajeshahy div. as in 1141 B. 8,49,406, and annexations as follows:			
Alynagur tot. 19,923 kiss.	14,683	Shereefabad.	
Chundlai tot. 18,526, K.	73	Barbecka.	
Dhawlah, K.	1,953	Audimber.	
Futtehpoor, K. Ausil 10,444 towf. 10,627 ...	20,471	Do.	
Ketter Toar Pholart 15,917 to 8,708 ...	24,625	Do.	
Nowangur Hoshingpr. K.	27,693	Do.	
Ashruf Chog.	6,129	Mahmood.	
Shah Selimpoor, K.	4,857	Shereefabad.	
Shahbazpoor, K.	7,958	Audimber.	9,57,843
Mokharije; viz.			
Tal Goozerhat Cantoonagur	672	Barbeck.	
Shurpoor Atay	239	Sereefa.	
Towfeer Mhals of the above deducted here, but afterwards introduced as Nuzzeranah	762	Audimber.	1,673
Total Rajeshahy division 1172.		...	9,56,175
Deduct portions of the following Chucklahs, included in the above divisions of Rajeshahy:			
Chuck. Akbernagur...	8,110	Audimber.	
„ Burdwan	4,701	Shereefabad.	
„ Bhoonah	8,784	Mahmood.	
		...	21,595
Total Rajeshahy div. in Chuck. Moorshed.		...	9,34,580
2 pergunnahs.			
Bhetooreah part div. as in 1141 A.B. ...	...		
Neldy part div. as in 1141	...	Jennetabad.	
Petty districts, as in 1141 A.B.	16,287	Barbeck.	
Koolberiah, K addition since	2,730	Mahmood.	19,017
Total zemindarry in Chuck. Moorshedabad ...		...	9,81,868
Chuck. Gorahgaut:			
Bhetooriah div. 1141 B.	4,02,209		
Kehttah, K.	10,890	Pingerah.	
Chedabazoo, K.	4,471	Barbeck.	
5 Kalligong, K.	15	Do.	
1 Kalligong K. allyaffa tot. 11,856 K. ...	1,210	Do.	
Yusef Shahy, K.	2,657	Bazoohay.	
Kissmut Omrole 27,10	...	Barbeck.	

NATIONAL ARCHIVES OF INDIA

ZEMINDARRY OF RAJESHAHY.

3d.—HACKIKUT JUMMA, or Historical Detail of the Toomary Rent roll, to the Company's acquisition of the Dewanny, according to the Chucklahbundy of M. R. Khan, A.B. 1172.

CHUCKS., DIVISIONS, and PERGS.				Circars.	Jumma.
Portions before dismembered as dustoor to the zimr. now re-annexed.	Gungarumpoor	293	...	Bazoohay.	
	Hurryal	353	...	Do.	
	Kettarmull	2,704	...	Do.	
	Kellhittah	56	...	Do.	
	Nehemonshahy	3,420	...	Do.	
	Mohabetpoor	400	...	Mahmood.	
	Pertaul bazoo	2,892	...	Bazoohay.	
	Raipoor	38	...	Mahmood.	
	Shahistanagur	555	...	Bazoohay.	
	Shahistabad	37	...	Do.	
	Serjaitnagur	292	...	Barbeck.	
			13,750		
					[341]
	Chuck. Gorahgaut:				
	Bhetoor div. 1172 tot.		4,35,202		
	Deduct portions of the following Chucklas, included in the above division of Bhetooriah; viz.				
	Chuck. Bhoosnah 12,571 ...	12,571	...	Mahmood.	
	Moorsheda.	24,978			
			37,549		
	Tot. Bhetoor div. in Chuck. Gorgt. ...		3,97,653		
1 perg.					
	Petty Districts divi.:				
	Part div. as in 1141		1,58,793		
	1 Ambady Ausil	4,561			
	Towfeer ...	568			
			5,129	Pingerah.	
	1 Barbeckpoor tot. 2,201 K.		607	Do.	
	1 Pultapoor tot. 10,130 Towfeer 1,037 K.		5,467	Barbecka	
	Bungong, Towfeer		12,718	Do.	
	Jeyassun, Towfeer		33,725	Do.	
	Dhamun Ausil, 3 Towfeer		1,753	Do.	
	1 Pitladeh, &c., 15 Mehals Ausil 19,525, Towfeer 2,724		22,249	Gorahgaut.	
	Pookiriah, Towfeer		15,071		
	1 Ooter Serroop-poor, total Ausil 21,152, Towf. 14,798		35,950	Gorahgaut.	
	Ruttenshahy, Towfeer		699	Bazoobay.	
	1 Serjahnagur		1,291	Goragaut.	
	Annex. to 1172, A.B.		2,93,452		
	Dismembered Towfeer Mhals, afterwards* paying Nuzzerana ...		8,094		
	6 Pergs.		2,85,358		
	Total zemindarry in Chuck. Gorahgaut ... Chucklah Bhoosnah:			...	6,83,011
	Neldy div. as in 1141 B.		2,65,931		
	1 Aurungnagur Towfeer		8,549	Mahmood.	
	1 Amurabad of Noosserit Shahy... ...		1,149	Do.	
	Bazoochup Towfeer		3,470	Do.	
	Belberiah do.		129	Do.	
	Bazoons Ausil 1,024 to af. 3,635 ...		4,659	Do.	
	Dosty		44	Do.	

* Including Ameerabad Noosrattshahy, Rs. 1,149, which should have been deducted from the division of Bhetooriah.

NATIONAL ARCHIVES OF INDIA

ZEMINDARRY OF RAJESHAHY.

3rd.—HACKIKUT JUMMA, or Historical Detail of the Toomary Rent roll, to the Company's acquisition of the Dewanny, according to the Chucklahbunday of M. R. Khan, A.B. 1172.

CHUCKS., DIVISIONS and PERGS.			Circars.	Jumma.
Fursetpoor		36	Mahmood.	
Gheznovypoor		1,453	Do.	
2 Ichad-deh		458	Do.	
Nekty		209	Futtehabad.	
Sedhy-chaul koth		19	Mahmood.	
Tot. Neldy div. 1172 A.B. ...		2,86,106		
Deduct included portions of Chuck.				
Jehangur	5,591			
Moorshed.	3,293			
		8,884		
Total Neldy in Chuck. Bhoos. ...		2,77,222		
2 Pergs.				
Rajeshahy part div. 1141		8,784		
Behetooriah, ditto		12,571		
Petty Districts do.	104,306			
Amdhu	12		Mahmood.	
Bedejumlah, Towf.... ...	3,432		Do.	
Bussykondah do.	420		Do.	
Carried over ...	1,08,170			
Chuck. Bhoosna, brot. over		2,98,577		16,64,879
Petty districts, part div. ...	1,08,170			
Havillee Futtehabad Towfeer ...	16,090		Futtehabad.	
Havillee Mamoodabad Towfeer ...	16,268		Mahmood.	
Jelalpoor Towfeer	2,388		Futtehabad.	
Kellifanpoor do.	148		Mahmood.	
Khel-pahy do.	2,500		Do.	
Murpoor do.	225		Do.	
Nazirpoor do.	274		Do.	
Peranpoor do.	3,268		Do.	
Pehtyal Kahly do.	224		Do.	
Shahaujal do.	4,451		Do.	
Shah jehanpoor do.	3,513		Do.	
Seroop-poor do.	7,200		Do.	
1 Sudih Ausil	1,722		Futehabad.	
Selimpoor Towfeer	1,673		Mahmood.	
1 Tahnysery Ausil	1,519		Futtehabad.	
		1,69 653		
Add diff. on casting up Total		17		
4 Pergs.				
Tot. Zemindarry in Chuck Bhoosnah ...			...	4,68,247
Chuck. Akbernagur:				
Rajeshahy part div. as in 1,14,163 ...		8,110		
Petty districts in 1135 & 1141 ...	33,467			
Ambad. Rajeshahy div. towf.		16,900	Audimber.	
Basdole petty distr. div.	1,939		Barbech.	
Kootwally do. aus. 1,996 towf.	8,293 - 10,289		Jennetabad.	
Kassimmagur petty aus. 7,983 towf.	6,083 - 14,066		Audimber.	
Rampoor Rajeshahy div. towf.		1,380	Audimber.	
Total Rajeshahy div. ...		26,390		

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ZEMINDARRY OF RAJESHAHY.

3d.—HACKIKUT JUMMA, or historical detail of the Toomary Rent roll, to the Company's acquisition of the Dewanny, according to the Chuchlahbundy of M. R. Khan, A.B. 1172.

CHUCKS., DIVISIONS and PERGS.			Circars.	Jumma.
Petty districts division	59,761			
Deduct Towf. Mhals assessed for Nezzeranah	1,118			
Total petty districts div.		58,643		
Tot. Zemindarry in Chuck. Akbernagur ...			...	85,033
Chuck. Burdwan				
Rajeshahy div. 1141 A. B.		4,701		
Tot. Mikend, Towfeer		281	Shereefabad.	
Total Zemindarry Chuck. in Burdwan ...			...	4,982
Chuck. Jessore:				
Petty districts part div. 1141 A. B.		3,155		
Aula, Towfeer		99	Khalafit.	
Yuselfpoor do.		3,905	Futtehabad.	
Total Zemindarry to Chuck. Jessore ...			...	7,159
Chuck. Jehangeernagur:				
Neldy div. part as in 1141 B.		5,591		
Petty districts div. 1135/41 ...	20,580			
Sultanpertaub, Aus. 284, Towf. ...	12,397		Bazooha.	
Kassimnagurtup Benodpoor aus. 1,220 towf. 6,929 Total ...	8,149		Do.	
1 Kehpass mhal sair of Dacca ausil 948, towf. 737 Tot. ...	1,685		Do.	
		42,811		
Total Zemindarry Chuck. Jehangeernagur ...			...	48,402
Bazee Mhals, appertaining to the Dewanny Jageer, and not included in any of the preceding divisions; viz.				
Nuzzeranah		15,091		
Towfeer		1,633		
				16,725
				[342]
Chuck. Currybarry:				
Baberbund Ausil	54,010			
Towfeer	64,797			
		1,18,807	Bengalboon.	
3 Bhituband Aus. 13,864 and Towf. ...		18,721	Do.	
Keybarry Aus. 5,140 & Towf.		9,400	Dhekry.	
Mhals Jageer Circar, not classed, but rated at		8,663		
Tot. Zemindarry in Chuck. Currybarry 1172 ...			...	1,55,596
Total Zemindarry in Eight Chucks. ...			...	24,51,022
of which				
Khalsa ... 13,99,316 & Jageer ... 10,51,706		Ausil ... ... & Towfeer	21,31,664 & 3,19,358	Incorporated with the ausil A. B. 1165, except the Towfeer of Baherbund.
24,51,022		Sicca Rupees ...	24,51,022	

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ABSTRACT

Chucklahbundy of M. R. Khan in 1172.

Chuck. Moorshedabad ...	...	...	71 Pergs.	9,81,868
Gorahgaut ...	...	...	38	6,83,011
Bhoosnah ...	...	...	49	4,68,247
Akbernagur ...	...	...	8	85,033
Jehangeernagur	...	...	8	65,127
Burdwan ...	...	...	2	4,982
Jessore ...	...	...	2	7,159
Currybarry ...	...	...	3	1,55,595
Total Pergs.	...	...	181 ... Jum.	24,51,022

2d. ABSTRACT

Eahtimambundy of 1172, by M. R. Khan.

Rajeshahy division ...	...	...	Pergs.	80	9,74,736
Bhetooriah ...	...	...	...	24	4,35,202
Neldy ...	...	...	...	23	2,86,106
Mutafurrukat	...	...	...	51	5,82,658
Baherbund division	...	...	...	3	1,55,595
Nuzzery and Towfeer	...	...	...	...	16,725
Total Pergs.	...	...	...	181 ... Jum.	24,51,022

EXPLANATORY REMARKS.

CHUCKLAH.—The whole soubah of Bengal was distributed, by Jaffier Khan, into 13, of these larger territorial subdivisions, which were compact, well and permanently ascertained in boundary, regularly assessed for the standard crown rent, and each under the separate administration of a foujedar aumildar, or intendant of finance. The zemindarry of Rajeshahy came within eight of these jurisdictions. It was the Mogul policy thus to break the influence of overgrown landholders, and subject their extensive local management to the controul of different superintendents, conveniently situated. The annual settlement might, at the same time, be concluded at once for the whole district at the sudder, without any subsequent confusion, from the variety of collectors, when accurately defined portions of the land and rental were assigned to each chucklah respectively. These grand subdivisions, moreover, have been always, and are still necessary; for the distinction of jageer and khalsa territory, as well as to regulate zemindarry grants by sunnud.

CIRCARS.—Were older subdivisions of the same nature, and destined for the same financial purposes, as the preceding; but were of much smaller extent, being 32 in number, and therefore more expensive in superintendence; which induced the more recent distribution of the soubah into chucks. Nevertheless, all grants of land, and portions of the public revenue, can only be distinctly ascertained, when classed under the head of circars, on account of similar names of places, very different from each other: for instance; in the division of Rajeshahy, Chuck. Moorshedabad, there are four Pergs. called Futtehjungpoor; which, though at a vast distance asunder, and making part of separate zemindarries, might be mistaken for one, without the indication of circars.

PERGUNNAHS, whole or broken, in proportional parts of sixteen, are the oldest, the least, the most universally known and established divisions of land, throughout Hindostan. Their use, is indispensable in every operation of finance; but more especially, in checking the usurpation and frauds of

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zemindarry agents. They are, for the most part, described in our provincial maps; though the irregular partition of many of them latterly, renders the survey useless; and hath multiplied abuses with the number of heads.

EAHTIMAM, or Zemindarry divisions, always fluctuating and indefinite in extent of territory and assessment; yet necessary to be known, as it will be afterwards observed, that abwabs, or additions of rent to the ausil, were levied accordingly.

JAGEER and Khals, and Divisions, were useful for the like, and many other civil or political purposes.

TOWFEER, here stated, were the improvements, or increase of the jageer lands, incorporated with the ausil jumma toomary, since the time of Sujah Khan, but prior to Cossim Aly's administration. [343]

BUT exclusive of the Ausil Jumma Toomary, which was finally established for the Soubah in general, A. B. 1135, and for the zemindarry of Rajeshahy in particular, with annexation of towfeer, thirty years subsequently, there were large additional assessments everywhere levied under different forms throughout the country; sometimes, for the use and with the sanction of imperial sovereignty, but in Bengal, for the most part, under the delegated formal authority of successive soubahdars: at first clandestinely, and in the end avowedly, to support the provincial independence on the ruins of a falling empire. Generally however, these further exactions were only, in proportion to the real or factitious exigencies of government; and certainly fell greatly short of what might and ought constitutionally, to have been raised from the occupants of the khalsa or crown lands; in consequence of increasing agricultural improvements, with a diminution in the value of silver and gold (from the standard of original estimation of the annual produce of the soil, forming the basis of the ausil toomary rent roll) so universally experienced throughout the commercial world, since the discoveries of America and passage round the Cape. The only regular mode of improving the territorial revenue was by hustabood, or ascertainment of the former and present effective rental; which was done, either gradually by the slow partial discoveries of the full measurement and assessment of the smaller divisions of pergunnahs, in the expedient political routine of annual settlements, or at once at distant periods, by the greater more expeditious operation of aumeeny investigations, throughout entire chucklahs or zemindarry districts: but in both cases, the particulars of the increase legally required registration among the other records of the public exchequer kept by the canongoes, putwarries, and some of the more temporary officers of dewanny administration; the amount thereby became notorious to the people at large, and could not be withheld from the royal treasury, without open violation of the sovereign rights, which yet the nawabs or refractory deputies from the court of Delhi were not prepared to maintain. Besides, the one method was too minute and tedious, while the other might be thought too expensive, of unimportant issue, and always liable to great abuse or corruption, under the fluctuating government and limited views of a single despot; usually himself extremely depraved, uncertain of the duration of his power, and who too impatient to wait the permanent advantages of a wise equitable system, was most commonly actuated by no other motive than the necessities or impulse of the moment, indicated through the capricious will of an arbitrary ruler. Further, when the hustabood of a whole zemindarry was complete, not only the dues of the exchequer were then ascertained, but also those of mofussil or interior agency comprised under the head of Serinjammy; which included the muscoorat, nancar, &c., of the principal leaseholder himself, with other large indefinite profits derived from the management of his territorial charge, on pretence of incurred expenditure. Consequently, the two great objects of finance, the utmost gross demand and receipt from the country, with the amount

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of actual or fictitious disbursements, so necessary to ensure a just economical administration in either department, were thus attained; and the same operation, on the soundest principles of mussulman policy, enforced by the intolerant zeal of the Moguls as sectaries of the established sunnite faith, precluded the possibility of any of those illegal alienations to brahmins, or for the support of Hindoo superstition, which in latter times, since the Company's acquisition of the Dewanny, have been daringly avowed by the zemindars, on the presumption of the ignorance of their new masters; in opposition to common sense and public right, attended with a shameful defalcation of the sovereign dues by the absorption of some of the most productive territorial funds of the state. The improved rental of the lands thus brought to view, might be effected under two different forms acquiring distinct appellations, as applicable to the jageer or khalsa portions of the district investigated. A simple increase of rent, according to the quantity of ground held by pottah, or indefinite leases (made permanent by custom, while the ryot-occupant complied with the yearly demands of government by any general assessment, not exceeding in the whole a rebba, or the fourth of the actual gross produce of the soil) was the best, most constitutional mode of improving the revenue, and the surplus income so formed beyond the ausil jumma was consolidated with that original rental, in all the detail of pergunnah divisions; acquiring the technical denomination of Keffyet, or profit, in the language of the exchequer, when arising on the crown lands; and Towfeer, an Arabic word of similar import, when forthcoming from the appropriated territory in jageer. It was thus, the whole soubah of Behar was rated to the latest period of Mussulman administration, and that the districts of Dacca, Purneah, and Rungpoor, with the zemindaries of Dinagepoor, Beerbhoom, Burdwan, and Calcutta in Bengal, were made so productive to the state, under the light superficial operations of Cossim Ali, or nearly at the same time, the more solid extensive improvements of the Company, throughout the two latter ceded portions of the country. In Rajeshahy, however much the like mode of assessment might obtain internally for the private benefit of the farming landholder, the advantage of it, never was reaped by government, as will be hereafter shown; except in a very small degree, or imperfectly, by a partial hustabood of newly acquired and scattered pergunnahs with the more recent profitable increase, skilfully effected through the enlargement and interchange of the proportion of assigned territory with an equal quantity of khalsa land, supposed to be rated at the old valuation. This district was of too great an extent to admit of a minute local investigation in a period short of two or three years; under the practised chicanery and universal influence of husbandmen and mofussil officers of the brahmin cast, so powerfully supported by an interested zemindar of the same tribe, the ordinary difficulties of such a scrutiny were considerably increased; and on every account, it may very reasonably be supposed, that the offer of a large yearly nuzzeranah to the exchequer, made through the corrupted channels of its principal officers acceptable, could always suspend from year to year, that best and necessary operation essential to the Mogul system of finance, if any thing in the nature of an additional income annually, might otherwise with greater facility be realized. Such undoubtedly were in part, the leading motives for the introduction here [344] and more universally throughout Bengal, of the form of levying new assessments in the gross, on whole zemindarry jurisdictions, under various names and pretences, by abwabs or a proportional increase on the total of the ausil, without entering into the usual detail of the tuckseem or pergunnah divisions, but leaving the distribution to be made entirely at the discretion generally of ignorant, depraved, oppressed Indian landholders. The nature, extent and ostensible purposes of these further exactions, have in the Comparative Analysis of the finances of the Soubah at large, been fully set forth; and therefore it seems only necessary in this place, barely to indicate the denomination and amount of such as were imposed throughout the entire district of Rajeshahy, from the

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period of Jaffier Khan's administration towards the beginning of the present century, to that of Suraje ul Dowlah's at the revolution of 1757; remembering that the khalsa portion of the jumma, on which alone abwabs were proportionably established to be permanently consolidated with the original assessment, amounted in 1135 A. B. to 16,96,087 rupees, and in 1165, about the era of the last mentioned event, according to the Bengal style, did not fall short of 18,39,372 rupees.

ABWABS.

1. Khasnoveessy established in Jaffier Khan's government, 1726 A. D.				21,395
2. Nuzzeranah Mokurrery, by Sujah Khan ...			389	
3. Zer Mat-hoot ...	ditto ...	...	31,290	
4. Mat-hoot Feelkhaneh	ditto ...	...	67,585	
5. Foujedarry Abwab	ditto ...	...	24,462	
				1,23,726
6. Chout Marhattah by Aliverdy Khan to 1755 A. D. ...			3,02,480	
7. Ahuk and Khesht Gour	ditto ...	...	55,080	
8. Nuzzeranah Munsoorgunge	ditto ...	...	1,00,005	
				4,57,565
Total Abwabs in the zemindarry of Rajeshahy to 1165 A. B. ...				6,02,688
Continued to the year 1172, and consolidated with the ausil jumma toomary of that period, including the towfeer of 1165, and subsequent annexation of Baherbund, &c., being				24,51,022
Make the Ausil and Abwab for the whole district, in the gross ...				30,53,710

From this amount, however, of original and proportionably encreased assessment, at the rate of about thirty per cent. on the ausil, together established under the yearly forms of a bundobusty settlement, as the total malgoozary or current rents payable to government, is to be deducted the article of muscoorat; being the compromise allowed to the zemindar at the formation of the jumma toomary, in lieu of all charges of mofussil management, involving his own written and prescriptive rights of Nancar Russoom, &c., and which he found more to his advantage to hold unascertained, by compliance with the sovereign's exaction of abwabs, than risk a discovery of large surplus profits, by a regular hustabood investigation. The additional assessments were to be levied entirely free of any extraordinay expense, as being only an accumulation of the former demand of rent for the same lands, or from the same people, and requiring no increased establishment in the collection. The following account, therefore, of incurred annual Charges for the whole zemindarry of Rajeshahy, is to be considered, as solely applicable to the ausil jumma.

MUSCOORAT.

1. Nancar, Khanabarry, or free lands, for the zemindar himself, of unknown indefinite extent and value, were rated by compromise as a compensation for every allowance of personal agency in behalf of government	13,926
2. Neemtucky, or half rupee per cent. in like manner to the canongoe	8,468
3. Moccudemy, or nancar to the chiefs of villages or petty zemindars	13,974
4. Aymah, or religious donations to Mahomeddans ...	3,935
5. Mudded Mash similar donations more particularly to individuals	575

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6.	Enam, or charitable donations, in some instances to Hindoos	1,539
7.	Mehmany, entertainment of pilgrims and strangers in general	43.
8.	Kheirat, or occasional charity to the poor of all persuasions	18
9.	Paikan, or the pikes, guards of villages, every where necessary	2,161
10.	Kuddem-russool, or worship-place of the Prophet's footstep	67
11.	Dufter-bund, allowance to the office keepers of cutcheries	4
	TOTAL Muscoorat or charges, with fractions, Rupees	44,715
	Deducted from the Malgoozary stated as before, in all at Rupees	30,53,710
	Leaves a net Revenue to Government in 1172, of ...	30,08,995

Yet, notwithstanding the augmentation which had thus taken place in the space of thirty years, on the khalsa lands, being about one-third of the original rent-roll reckoned in round numbers eighteen lacks of rupees, the mode of assessment by abwab, was thought by Cossim Ali, greatly inadequate to the actually improved state of the districts, or receipts of the zemindar; was known to be productive of the most partial inequalities, in the distribution of these additional demands of government among different classes of the ryots, depending on cast, or local residence in the favoured pergunnahs chiefly [345] farmed to Brahmins; added to other new authorized exactions, levied in some places under the name of Na-jaey, on pretence of a failure elsewhere of the requisite funds to make good the annual malgoozary stipulated with the exchequer; and at the same time, that it fell infinitely short of the nawab's exigencies in a career of refractory ambition, might conceal extravagant mofussil charges of serinjammy, admitting of large resumptions for defraying the more general expenses of the soubah. A hustabood was therefore resolved on, and very imperfectly executed in the Bengal fussily year 1168, for the whole zemindarry of Rajeshahy, exclusive of Baherbund; which if considered at any time before a dependency, became only a part of the Ranny Bowanny's territorial jurisdiction formally, two or three years later. The principal aumeen employed in this service, apologizes in a note subjoined to his account, for the deficiency of his investigation, by observing, "that the more complete ascertainment of the resources of so large a district by measurement and hustabood, would require about two years; for which reason, he had contented himself with such sudder and mofussil papers, as could be collected expeditiously; and from the informations hence derived, had drawn out his statement of improved rents, with resumptions of sebundy and other zemindarry expenses, all which, he should endeavour to see realized to government." In fact, the larger divisions of Rajeshahy proper, and Bhetooriah, were only generally estimated probably from the loose fallacious accounts of the zemindar himself, or his servile dependents; while the more satisfactory detail is entirely confined to those pergunnahs of recent acquisition, or of known improvement by jageerdarry operations of towfeer; as will be seen by the following Schedule, the more valuable in itself, as exhibiting perhaps the only authoritative, tho' imperfect hustabood existing of this district.

HUSTABOOD, or former and actual state of the revenues of the Eahtimam or territorial trust of Ranny Bowany, exclusive of Baherbund; as ascertained A.B. 1168, or A.D. 1761, in the administration of Cossim Ali Khan, showing the particulars of the Ausil with consolidated Towfeer of 1165, in all the detail of local divisions herein specified, with their full amount of discovered rental.

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NEW ZEMINDARRY DIVISIONS and PERGS.		Circars.	Chucks.	Old Zemindarry Divisions.	Ausil Jumma of 1135.	Towfeer of 1165.	Hustabood Jumma of 1168.
Rajeshahy Division, Khalsa & jageer of pergs ...	80	Various	Moorshed	Rajeshahy	9,06,525	68,211	11,54,556
Bhetooriah division do. ...	36	Do.	Gorahgaut	Bhetooriah	5,94,269	15,067	10,22,319
Neldy, a portion of the old division	12	Mahmood	Bhoosna	Neldy	98,119	17,776	1,58,680
Shah-aujal, jageer of the bukhshi	14	Do.	Do.	Mutafur	33,753	32,181	1,01,015
Haville, Jelalpoor, &c. of Dacca	5	Futtehab.	Do.	Do.	37,116	22,382	79,320
Surdeh, &c. ...	1	Do.	Do.	Do.	1,722	...	2,931
Rutten shahy ...	1	Bazooha	Gorahgaut	Do.	2,025	...	1,602
Pitladeh	1	Gorahgaut	Do.	Do.	19,525	2,724	30,479
Seroop-poor and Sujahnagur	2	Do.	Do.	Do.	22,090	15,151	57,794
Kootwally	1	Jennetabad	Akbernag.	Do.	9,580	8,293	7,611
Joar Ameenabad ...	1	...	...	Do.	1,149	...	2,861
Ambady	1	Pingerah	Gorahgaut	Do.	4,561	568	9,207
Bhiterbund... ...	1	Bengal bhoon	Currybarry	Baherbund	12,990	8,948	28,677
Basdole-hejrapoor ...	1	Barbeckpr.	Akbernag.	Mutafurke	22,160	...	13,463
Mugger-chaul kote ...	1	Mahmood	Bhoosna	Neldy	1,484	..	1,531
Bahr sair of Jehangurnagur	1	Bazooah	Jehangur.	Mutafur	948	737	810
Chunakahly, vil. of Bhergoram ...	0	Audimber	Moorshed.	Rajeshahy	92	...	100
Barbeckpoor vil. of Madoohady ...	1	Pingerah	Gorahgaut	Mutafur	607	...	722
Koolberiah, Torr of Jaides	1	Mahmood	Moorshed.	Do.	2,832	...	4,512
Kassimnagur ...	1	Audimber	Akbernag.	Do.	7,983	2,708	10,695
Santore Division total 462,739 rupees.							
Santore	1	Mahmood	Bhoosna	Neldy	43,270	...	44,406
Nussib-shahy ...	1	Do.	Do.	Do.	33,224	...	37,998
Pookeriah	1	Bazooha	Gorahgaut	Mutafur	38,699	15,071	1,21,806
Bazoo cheep ...	1	Mahmood	Bhoosna	Do.	19,706	...	28,256
Belgachy	1	Do.	Do.	Neldy	12 082	...	9,584
Bangong	1	Barbeck	Gorahga.	Mutafur	18,063	4,457	47,745
Jeyassun	1	Do.	Do.	Do.	28,389	33,725	60,356
Pulta poor	1	Do.	Do.	Do.	4,430	1,037	5,571
Mehimshahy ...	1	Mahmood	Bhoosna	Neldy	19,671	...	16,302
Ameerabad, Yusefpoor	2	Do.	Do	Do.	20,349	...	24,566
Hakeempoor ...	1	Futtehabad	Do.	Do.	6,222	...	12,261
Ebrahimpoor, &c. ...	1	Mahmood	Do.	Do.	13,011	...	19,641
Putkabarry ...	1	Do.	Do.	Do.	1,735	...	4,191
Noosserit Shahy ...	1	Do.	Do.	Do.	19,346	...	14,738
Tup. Bernodpoor, Kassimnagur ...	1	Bazooha	Jehangur	Mutafur	4,252	3,897	8,027
Kiss. perg. Dhamun ...	1	Barbeck	Gorahg.	Do.	825	1,628	7,283
In 1168, Gross rent of total Perg. ...	179	...	...	...	20,62,804	2,54,561	31,51,580
Serinjammy total Expenses, allowed on the Hustabood account collections					44,715	...	2,01,827
Net Malgoozary in 1168, according to the Hustabood ...					20,18,089	2,54,561	29,49,783
Two Pergs. of Baherbund, &c., subsequently annexed to Rajeshahy					68,860	64,797	1,33,657
Total of the Zemindarry by the Hustabood, to 1172 ... Rupees					20,86,949	3,19,358	30,83,410

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HUSTABOOD Account of 1168, by Cossim Ali Khan, continued in the Abstract.

	Ausil 1135.	Hustabood.	Keffyet.
Rajeshahy division, khalsa and jageer, in 80 pergs. as in 1168, ausil	9,06,525	11,54,556	2,48,031
Bhetooriah ... do. ... 36 ...	5 94,269	10,22,319	4,28,050
Neldy, &c. ... do. ... 46 ...	2,78,736	5,11,966	2,33,230
Santore mutafurrukat ... ... 17 ...	2,83,274	4,62,739	1,79,465
Total gross Hustabood with keffyet or increase on the ausil	20,62,804	31 51,580	10,88,776
Serinjammy, mofussil charges	44,715	2,01,827	1,57,112
Net Malgoozary Revenue ...	20,18,089	29,49,753	9,31,664
Towfeer increase on jageers, consolidated in 1165 with the ausil	2,54,561	} ...	8,57,249
Abwab, increase on the khalsa lands to the same period ...	6,02,688	}	
		28,75,338	
Total Keffyet or Profit, on the Hustabood of 1168, after deduction of serinjammy charges with the jumma ausil, towfeer, and abwabs, before levied ...	...	...	74:415

But this investigation, though productive of such an improvement of the revenue, was so far from satisfying the Nabob, that it served only to stimulate his endeavours to obtain more, on the certainty of further concealed resources within the division of Rajeshahy, which it appeared is so prodigiously under-rated on comparison with the other districts better known; Neldy and Santore, by a recent hustabood, and the whole of the ancient division of Bhetooriah, while held in jageer by Mur Jumla, subject to be repeated towfeer operations, finally made known to government. Accordingly, the following year, the Abwab Serf-sicca, universally established throughout the soubah, and long since secretly levied by the zemindars, was added to the former malgoozary of Rajeshahy in all its divisions. This formed an additional assessment of one and a half anna on each rupee, or about 10 per cent. proportioned to the ausil jumma. But the net amount of the hustabood was henceforth denominated Ausil; and on this basis, the new exaction of the state, was acquiesced in by the landholder, rather than incur the risk of a further more particular scrutiny into the value of the rich unexplored territory west of the Ganges, was rated at 2,92,418 Rs. At the same time, the Aumeen Perbhoram had brought to light, on a stricter inquiry into the real state of some of the scattered pergunnahs, a new profit on the hustabood as follows:

sic. in orig.

Perg. Santore ...	11,500	Bungong ...	13,600		
Nusseeb shahy ...	11,597	Ameerabad ...	7,000		
Jeyassun ...	19,990	Hakumpoor ...	4,800		
Ebrahimpoor ...	3,800	Bazoocheet ...	4,600	Total.	
Putkabarry ...	1,000	Mehim-shahy ...	4,522	1,08,933	
Furset-poor Neldy ...	600	Pookeriah ...	20,000		
Nusseeb-poor do. ...	600	Benodpoor ...	2,110		
Belgachy ...	3,212				
Baherbund, &c., though at this time distinct from the zemindarry of Rajeshahy, yielded further					34,639
Total ...					5,10,405

These several additions of rent throughout the zemindarry in 1196, amounting in all to rupees 4,75,766 inclusive of the Keffyet, Hustabood, Ezafa or increase

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of Perbhoram, and Abwab Serf-sicca, when annexed to the former net jumma, made the sum total of the malgoozary, then due to government, Sa. Rs. 33,51,104 or with Bahurbund, at the same time separately increased to 168,296, should be stated at rupees 35,19,400 after having allowed a deduction of rupees 2,01,827 being about ten per cent. on the ausil toomary of 1135 in lieu of any charge of mofussil management, under the head of serinjammy. To insure the more punctual payment of so large a rental, from a district too extensive for single superintendence, a very judicious distribution of jageer and khalsa lands had already taken place; the former, comprised in all the scattered or fully investigated pergunnahs of Neldy and Santore, &c., with their accumulations in a very considerable proportion of the towfeer serf and keffyet, an original jumma of about eight lacks; while the latter, including Rajishahy, and the greater part of division of Bhetooriah, stated nearly at the thirteen lacks of the same antiquated valuation, were to bear, as in fact they were found already to do, an increase equal to all the old abwabs, with a very moderate share of the other exactions, yielding together a profitable increase on the rent-roll of 1135, something short of fifteen lacks of rupees, or about 3-4ths of that original toomary jumma; the whole under the subdivided charge of four aumildars, or principal managers in behalf of the exchequer and different jageerdars. In 1170 A.B. the ordinary gross bundobust, on the foundation of all the preceding sources of annual revenue, was settled at rupees 37,60,994 which with extraordinary demand of nuzzeranah on renewal of the zemindarry sunnud, reckoned on a medium 1,75,000 and usual present to the aumildars, or khalsa mutsedies, of 1,16,697 exclusive of other moffussil charges, make the whole public income of the district at this period, comprising, as it is supposed, the pergunnah of Baharbund, rupees 40,52,691 being perhaps the greatest rental paid ever by the landholder to the Mogul representatives for this largest, and in part, the richest zemindarry jurisdiction of the soubah, though only estimated in all, to produce a sub-rent from the ryots of fifty-two lacks; however, this may be, the net settlement for the year due to the exchequer, after deducting rupees 2,52,174 in lieu of all serinjammy charges, amounted to rupees [347] 35,08,770 of which about five lacks as increase on the jageer mehals were brought on the khalsa records, under the denomination of towfeer, at the expulsion of Cossim Ali, in addition to the similar improvement of 1165 A. B.

Whatever might have been, the real collections made throughout the country, on the basis of a jummabundy, thus comparatively ample at the close of the years 1170 and 71, (comprehending a period of rebellion, of rapine, or feeble, unsettled, and divided government) it cannot be expected that under so daring and unprincipled a minister as Nundcomar, any thing like the sum received by himself or his agents in the mofussil, would be accounted for to the public treasury, superadded to the ordinary catalogue of foulest crimes, marking sudden preferment amongst the natives of Hindostan, the embezzlement of krores of rupees out of the dewanny revenue, which is the only proper source locally existing of national or individual wealth, must have been necessary to gain by bribery the suffrages of all the members of a double complex administration, and yet acquire for himself the princely fortune he died possessed of on the gallows. Nor was it to be supposed that his Mussulman successor in office, the accused defaulter of millions, while in the niaubut of Dacca, when forced on his nominal master as deputy in the soubahdarry under foreign influence, could either be more virtuous in the attainment of his employment, or withstand the temptation of enriching himself and followers in the future execution of his great financial trust, by similar acts of infidelity and peculation. Accordingly in 1172, when this man was appointed in behalf of the Company to administer their newly acquired revenue, altogether in the receipt, and for the most part in disbursements, he availed himself of the necessary ignorance of recent comptrollers, wholly uninstructed in the language, and established system of the

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exchequer; concealed his perfect knowledge of the actual state of the country, the true and fictitious collections of his predecessor, particularly in the Zemindary of Rajeshahy; made the latter the standard of present exaction there, in fixing the net current malgoozary of the year, ausil and abwab, 24,56,108 rupees, exclusive of Baherbund, which on this occasion, with a dispersed profitable district called Cantoonagur, were bestowed on the dewan of the English resident at Moorshedabad; and boldly affirmed, as to the jumma of the soubah generally, at the instant of making this fraudulent reduction of near ten lacks in thirty-four (being so much of the rightful dues of government) suddenly without the shadow of an excuse, and nowhere else compensated for, that it was the largest ever made, in the same breath which he made the declaration that all prior accounts for comparison were lost during the troubles of Cossim Ali.

It will not then be a matter of any surprize that the new minister, finding himself thus subjected to no effective control, should, the following year 1173, increase the reduced jummabundy of Rajeshahy in the sum of two lacks of rupees unaccountably, without any specification of the improved territorial funds, or, occasion of making such an augmentation, and on the like unknown arbitrary principles, (probably no less profitable to himself) as guided him in stating a diminution of the established rental five times more considerable, when from the experience of years, he learned that additional imposts on the zemindars were readily acquiesced in by themselves, on the implied condition of more than simple indemnification, in the mode of new indefinite exactions from the ryots or collusive alienations of malgoozary land, that the ignorance, corruption, or mistaken policy, often imputed to his rulers, either tolerated the abuse, lessened the power, or deadened the inclination to check it, and that the ample fruits of so destructive a system of finance, might be gathered for his own private emolument in the forms of an annual settlement, remission of balances, &c., set forth in loose unaudited accounts, ever abstracted to avoid detection; it may not even be wondered at, in 1178, when the report of such malversation in England at length effected his dismission with disgrace, and transmitted the Dewanny revenue to British management, that the rental of Rajeshahy was found to have been raised clandestinely to near its former standard, according to the following authentic, though unsatisfactory statement, in the nature of a Hustabood of the whole district as then formed, exclusive of Baherbund; viz.

	Ausil.	Old Abwabs.	Pooshtebundy, &c., new Abwabs.	TOTAL.
Rajeshahy, division of undefined extent	7,46,091	3,21,937	1,44,921	12,12,330
Bhetooriah, do. enlarged ...	7,12,947	2,33,283	1,66,722	11,12,953
Neldy, do.	2,43,091	71,009	1,01,785	4,15,865
Petty Districts, total 4,16,735 as follows:				
Havilly Serdich, c. near Dacca	59,800	16,358	6,847	83,005
Pookeriah	47,829	15,977	5,477	63,540
Ootter Seroop-poor ...	39,418	14,737	6,324	60,480
Pitladeh	10,781	2,557	2,007	15,346
Bungong	8,121	3,465	1,449	13,036
Basdole and Pultipoor ...	14,241	3,280	2,497	14,199
Kootwally	6,375	1,306	1,520	9,202
Tuppeh Benodepoor ...	6,093	1,415	1,115	8,924
Shah Augil, &c.	70,038	13,060	12,293	95,393
Bhiterbund	28,382	2,383	1,871	32,937
Ambady	8,520	2,836	1,867	13,224
Ameenabad	...	....	...	2,449
TOTAL ...	19,98,213	7,03,309	4,56,362	31,57,884
Serinjammy Mofussil expenses of the whole Zemindarry for the year ...				2,38,973
Net Malgoozary, exclusive of Nuzzeranah to Mutseddies ...				29,19,210

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But if any doubts should arise of the actual existence of the like ascertained full and legal funds to answer the equitable demands of government, at a later period, measured on the scale of their utmost extent in Cossim Ali's administration, a reference may be made to the report of the aumeeny investigation in 1183. On the truth or accuracy of the original Persian materials forming the basis of this compilation, I knew not the least dependence myself, judging from the situation and characters generally of the natives employed, as well as from such extracts of their accounts as have fallen fortuitously into my hands; yet they will probably be deemed conclusive evidence of the fact, of ample existing sources to make good the former greatest dues of the exchequer, by the most powerful supporters of a contrary belief, founded alone on vague opinion or interested information, evidently fallacious. If the constitutional policy of the country, in not admitting the right of any alienation of territory, without the sovereign consent, be acknowledged part, as it incontrovertibly is, of the system of financial jurisprudence, established by our predecessors in Indian dominion two hundred years ago, and invariably adhered to since, until the unfortunate period of contention which gave birth to the scrutiny now referred to, productive of the following loose imperfect abstract statement, if in any respect authentic, of the actual rental of Rajeshahy in its greatest dimensions, exclusive of Baherbund;

The whole zemindarry is stated to contain 898 mehals or pergunnah divisions, comprehending 16,196 villages, rated ausil or original assessment	Rs. 14,18,430	
Abwabs established to the end of 1183, in addition	14,26,284	
Curtunny, or unauthorized deduction from the gross receipts	1,19,616	
		15,45,900
Bazee zemeen, or lands fraudulently alienated by the zemindar to Brahmins, held for the most part collusively for her private benefit, and now for the first time in the annals of Hindostan, discovered without immediate entire resumption, as would have been proper under the necessary constitutional forms of Mogul government, 4,29,149 begas at the ordinary valuation of one rupee for each bega, are worth		4,29,149
TOTAL funds of revenue existing in 1183, being nearly the amount of net Malgoozary paid to the sovereign in 1170 ... ... Sicca Rupees		33,93,479
Zemeen Chakeran, or lands appropriated to the zemindar canongoes, putwarries, village peons, &c., is a compensation for all charges of mofussil management allowed under the head of Serinjammy, begas 2,34,690, at one ruppe each, will give nearly the sum of deducted expenses at the end of Cossim Aly's administration		2,34,690
TOTAL gross Rental of the Zemindarry by the Hustabood of 1183 ... ... Rupees		36,28,169

The observations which naturally occur in reviewing the preceding Statement, are; 1st. In respect to the Ausil, that six lacks of rupees are deficient of the original rental of 1135, which being little short of the standard valuation of one-third of the whole district, supposes a loss in five years (that is from 1178, when a kind of hustabood was formed under the auspices of the revenue council at Moorshedabad, confirming for the most part, the more authoritative investigation of 1168, as already set forth) of the territorial income of four thousand square miles; an extent of county that could only have been

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rendered unproductive to the state two different ways, equally inadmissible, being for the same period, altogether exempted from the destructive calamities of the physical or moral world, having as it appears recovered from, if ever in any great degree subject to, the temporary effects of a partial recent famine. The one mode, by desertion of ryots, and consequent dereliction of an uncultivated waste called Plateka, of which the probability is positively denied; not only because the particulars have not and cannot be specified, in all the regular detail of pergunnah divisions, liable to the easy detection of a survey; but because the history of India cannot shew an instance of such an emigration from one zemindarry to another, productive of a consequence so ruinous; though the permitted chicanery of modern landholders hath often shifted the profitable industry of the people from arable ground equally assessed, to rich pasture lands of no financial importance, within their respective jurisdictions. The other, by alienations under their subsidiary forms, all alike fraudulent, whether in direct peculation in receipts or disbursements of the public revenue; collusive diminution of annual rent, in the specified terms of pottah—leasehold to the peasantry; or the more criminal dangerous mode, if at all admitted, of transferring the undoubted necessary property of the prince, to support the profligate idleness of a swarm of Hindoo priests, and cherish the growth of a race of native rebellious subjects. Another channel indeed of real defalcation might be found, in the natural or factitious indolence of the inhabitants of Hindostan, which would inevitably reduce their operations in husbandry, to a bare subsistence of the labourers employed, if a judicious spur in taxation did not excite reasonable efforts of greater industry; but in truth, this good is so wantonly used by oppressive zemindars, under the ignorance or supineness of new established rulers in a tranquil dominion, that the causes of present financial decline must be sought for, through either of the exceptionable ways indicated.

2dly. That the amount of abwabs, with the article of curtunny, exceeds the aggregate of all the former additional assessments on the ausil, in the sum of two lacks of rupees; at the same time, that we are to suppose the original territorial fund, serving as the basis for such profitable increase on the old standard crown rent, hath lost one-third of its valued extent, which indeed, if true, might make the actual burthen on the remaining lands, intolerably grievous to the people as well as a scandalous reproach to government, in suffering this openly oppressive exaction, wholly unauthorized, and a daring encroachment on the exclusive prerogative of sovereignty, in levying from the subject what can only be legitimate, under the form of public supply, to answer the exigencies of the state. [349]

3dly. That with respect to the Bazee Zemeen and Chakeran appropriations of the farming landholders of Bengal, the commissioned officers of the dewanny, have really had the audacity to avow so much of their fraudulent alienations. Though it cannot be supposed, that in the great Brahmin zemindarry jurisdiction of Rajeshahy they have ventured to state the full measure of their illegal grants; yet in the extent acknowledged, we find almost the exact equivalent, as it may probably be, the very identical substance of pretended defalcation in the ausil jumma, however impossible it may be from Hindoo vices of forgery, chicanery, and perjury, refined by priestcraft, to prove the fact by circumstances of time, place, oral or documental testimony, and as such is undoubtedly a proper subject that ought without hesitation, to be wholly resumed. But in all events, the territory thus secretly disposed of in breach of official trust, highly prejudicial to the sovereign rights, involving an act not simply of negative prohibition, and in no one instance openly allowed under the most corrupt delegated administration of the Moguls, in any part of Hindostan; but diametrically contrary to the forms and spirit of the actual constitution, or ancient fundamental laws of India, universally known and invariably adhered to

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for two centuries past, as the dustoor ul aumil customs or written political institutions in finance of that empire from which we derive all formal authority, of dominion;—I repeat, this territory will, it is hoped, in conformity to what seems to be the constructive principle of the British Act of Parliament in 1784, be fully restored to those who alone had the rightful power of alienation, as it was almost as criminal in the present occupants to receive, as it was in the donors to bestow, collusive fraudulent benefices.

What are we then to think of the subsequent jummabundies of this district, reduced in 1190 to an intended gross mokurrery rental of twenty-three lacks of rupees, charged with a serinjammy incumbrance of three and a half, exclusive of Baherbund? Was it a deficiency in established territorial funds, to answer the usually larger demands of government? And how or when, could this deficiency be ascertained, without a record on the Company's voluminous proceedings of the genuine pergunnah divisions, detailed valuation and circumstances of a zemindarry, near thirteen thousand square miles in extent—to check the gainful fallacious system of fabricated accounts long since devised by native officers of revenue, and successfully imposed on their foreign rulers, under a presumptuous belief of that indolence, ignorance, or inability, which would naturally induce them to avoid the necessary minute of all enlightened operations in finance, content themselves with general abstract of the collections made from large undefined portions of the country perhaps wholly unexplored by the superintending eye, and thus ensure concealment of the grossest peculation, by the ordinary arts of penetrating insidious Hindostanny cunning. A landlord indeed, unacquainted with the circumstances, of his estate, the extent and number of farms, nature of the soil, or capacity of the tenantry, to pay an established rent, (the particulars of which, in any authentic roll, never came under his inspection) might well call on a steward of noted chicanery, to state the causes of the prodigious decrease of annual income, arising gradually by imperceptible or permitted embezzlements, in a long course of least suspicious management, the fraudulent earnings of which, enjoyed in habits of yearly return with security, must necessarily give a colour of right as a perquisite of office, or otherwise equally in view of self interested and unintelligent superficial enquirers. The unfaithful servant would answer with a tale of woe, in describing generally the desertion of the peasants, under a rack-rental of the lands; inclemency of the seasons; the dire effects of inundations, draught, pestilence, or famine;—he would even refer to living witnesses, who had been accustomed to transfer their ideas of vassalage from the actual lord to the unworthy agent-representative, to attest the truth of his assertions; he would involve his accounts, in abstract statements wholly unexplained; and if a detail was positively required, in the knowledge of his superior's ignorance, he might venture to impose a fallacious cartload of particulars, to deter investigation, but most probably he would threaten to throw up the management of the embarrassed affairs of a needy master, thus rendered dependent for immediate support, on a faithless crafty zemindarry factor.

And what have been the means adopted to stop this rapid continued declension of the public revenue, or what are the modes practised and proposed, to ensure payment of the amount of present or future settlements? And have not all these, in every part of the British dominions, proved completely abortive on the fullest experience, not in realizing a fixed moderate rental in fact or form on a lease of years, but even in making good a constantly decreasing bundobust, attended with balances of equal magnitude as at any former period annually? Zemindars are undoubtedly in their own persons or deputies chosen with the approbation of government, according to the established usage, the wealthiest, most responsible, and in every instance, the worthiest, as they are constitutionally the only eligible subjects throughout the Moghul empire, for managing the sovereign rents; except where an incorrigible propensity to

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fraud or refractoriness, seconded by dangerous local influence, may render absolute dismission from office, and all territorial jurisdiction highly expedient. Their nancar, where ascertained, being about ten per cent. on the collections chiefly in land, is a security for defalcation, which no individual in Hindostan, possessing only moveable property, however great may be his stock of wealth, can equal in his offers to the state, in the capacity of simple farmer; and when this appropriated zemindary allowance hath not been otherwise precisely determined, than by a small compensation for actually larger emoluments, as is generally the case in Bengal, there is an additional surety, against the losses of improvident or fraudulent management; nevertheless, in opposition to a system thus evidently advantageous, the commissioned permanent landholders have frequently been, as they still continue to be, in many places exonerated of their territorial trust and responsibility, while yet in receipt of their full official dues, often superadded to their former undiscovered perquisites, under the newly applied denomination of Moshairah. Temporary farmers fluctuating uncertain personal riches, perhaps wholly unacquainted with the internal state of the [350] country, strangers to or mistrusted by the ryots, and otherwise unqualified to superintend the finances, in any stage of administration; have been substituted in the room of the ejected zemindars; retained for themselves a double salary of agency; oppressed the people with new burthensome taxes; and if they did not abscond with anticipated receipts, were sure to fall in arrears, at the expiration of their lease, to add a vast accumulation of irrecoverable balance.

sic. in orig.

Again; hath the evil been in the least moderated, or is there any likelihood of its being so, under the easy prevalent system of selling zemindarry rights, when the official occupants, with their sole immediate dependants, are themselves the uncontrolled managers of the Company's revenue? These people have been universally stigmatized for mental incapacity; nor can the charge in general be denied, though there are doubtless many exceptions. It is the common lot, even of those in the highest departments of native government in Hindostan, to fall under the like imputation; and nothing can prevent the introduction of disorder, with intolerable abuse, in the districts unhappily, yet necessarily subjected to the direct feeble influenced administration of the present depraved race of Mahomedans or Hindoos, but the constant virtuous exercise of the sovereign power of the Mogul, where it still exists, by right of conquest or formal efficient representation in the approbation or choice of acting inferior ministers in the capacity of naibs or deputies, who being alone responsible to the supreme rulers, checked with full intelligence of interior official duties, by a vigilant European superintendence, would execute their trust with fidelity and moderation, on the only principles found effectual in such cases within the limits of eastern despotism, resolved into self-interest, and the dread of instantaneous punishment, with removal. But in zemindarry employments, often bestowed according to the customary rule of heritable succession (if no objections occur of a different nature) on helpless women, immured in the zenanas, under the sole domestic guidance, of eunuchs, priests or physicians; and on minor children, natural or adopted, entrusted to the care of faithless guardians, the political maxim of Hindostan, authorizing the interference of the Dewanny in filling up the neabut, can never with safety be deviated from; and when neglected, yet to be followed by a public sale of territorial jurisdiction;—what hath it the appearance of, unless it be a trick of state; to encourage the low profligate managers of a nominal landholder, in acts of irregularity and embezzlements, which however profitable to themselves, must reduce their constituent to indigence, and the necessity of selling the whole or part of an allowed substance for the individual in office, to make up the sums plundered from the public treasury, by interested, irresponsible, though efficient secondary agents. If the pernicious consequences indeed of the system went no farther, perhaps a period of indemnification to the state might arrive, through the

mere ascertainment of the value of districts thus disposed of: but the following circumstances, applicable to Rajeshahy in the present year 1193-4, will sufficiently evince the contrary.

This great unweildy territorial trust, hath long laboured under an unspeakable misfortune in the weak administration of a female Brahminee zemindar, called Ranny Bowanny, and of course of the disreputable worldly order, allowed independent rule within her jurisdiction abroad, though always priest ridden at home, or a slave within the walls of her haram, to a set of the most cruel, unprincipled beings, who are like enemies to their mistress and government, with the difference that they are the sycophant dependants of the former, but altogether unknown to the latter; whose financial, with annexed judicial powers, they in fact administer uncontrouled: yet she neither received her office in heritable succession, nor as such, could she transmit it under the usual necessary confirmation of a Dewanny sunnud, merely as wife to Ramkaunt, the former occupant, who died in 1153, and possessed of his riches to pay the largest customary nuzzeranah. She finally, on the death of the next appointed landholder, Ragonaut, her son-in-law, in 1163, without issue, when Ramkishen, the actual presumptive heir, was very irregularly adopted, obtained in her own name a grant of the zemindarry. Superannuated and infirm, her death hath been for many years back expected; and by some supposed actually to have happened, though concealed. This state of things, naturally produced two opposite factions; the one, adherents to the probable successor, stimulated his endeavours to set aside the old woman, real or personified, and obtain the ostensible management, that they may be enabled to gratify in subordinate turn, their lust of power and plunder. The other, veterans in possession, while labouring to maintain the tottering influence of the Ranny, are deeply interested in effecting the immediate sale of all her zemindarry rights, under the precarious tenure of their proper agency; and through favour of the actual system, the execution of their design is become an operation of the simplest kind. These miscreants, have only to alienate secretly, as much as possible of the Malgoozary lands to brethren Brahmins, and there can be no danger of detection, secured by forgery, with prohibitory rules of interior local investigation; then to extort from the ryots of the poor territorial remains, the most enormous oppressive exactions, exactions at least double the amount authorized or accounted for with the royal Exchequer; fall in arrears of revenue, withhold the total collections made, suffer under apparent circumstances of distressed poverty the mortifying hardship, under erroneous British ideas, of the sequestration of sale of a supposed ancient real estate; and thus liquidate fictitious balances by the purchase-money, to the ruin of the land-holder, the loss or discredit of the sovereign, with no other purpose than to provide, a public equivalent for private fraudulent defalcations.

In the first instance, the pergunnah of Otter Serroopper was destined to be sold. It contains 249 square miles in all its dimensions; is wholly detached, being insulated between the districts of Dinagepoor, Rungpoor and Edrackpoor; to the latter of which, independently of its having been formerly so attached, and also a very recent acquisition to Rajeshahy, it might, in point of true financial policy, be deemed an annexation no less eligible than the disbursement of it, must be considered with, respect to the other overgrown zemindarry. Nevertheless, I believe it will be found to afford the [351] earliest example on the records of Hindostan, of a territory so extensive, and only portion of a great landholder's jurisdiction, being thus offered to public sale. The value, according to the ausil jumma with towfeer in 1165, when the Ranny's eahtiman entire, exclusive of six lacks abwab, should be rated twenty-four and a half lacks, is stated at rupees 35,950, or an hustabood, with improvements to 1178, rupees 60,480, making part of the total malgoozary of Rajeshahy, then encreased to 35 lacks, at the latter valuation nearly of gross annual rent, payable to the Company, charged with a trifling deduction for

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serinjammy, though the purgunnah was bought by Deip-narrain, a Calcutta banyan, for the surplus price paid down of 91,500 rupees, as an equivalent for all zemindarry rights, which may be thus reckoned in fee at seven years purchase where legal interest is twelve per cent. and the tenure somewhat precarious, worth 13,000 rupees per annum to the new possession. On the same political principles influencing the choice of Serroopoor, to begin with in the sales intended by liquidation of an enormous balance, accumulated within these last ten years, which being all of equal validity, must be equally proper to be entirely realized; the separated distant pergunnahs of Pitladeh and Pookereah, might be supposed, would follow next in order; but Rajepoor on the Jellingtree making part, and in the very heart of the division of Rajeshahy proper, was preferred probably with the humane hope of terrifying the Brahmin ministers of the Ranny, to have recourse to their fraudulent treasury, in making good the equitable dues of the sovereign, rather, than risk the loss of an old favoured possession, the principal seat of family worship. If such were the motives of selection, the crafty policy of the ruling factions, must have escaped observation. The pergunnah was, of course, suffered to be sold, having been subdivided into 20 different hoodas or portions, of indefinite value and extent, according to any authoritative standard estimate; doubtless from the apprehension of not finding bidders, for the whole united; which, on the ausil jumma of 1135, was rated rupees 29,137 on hustabood, proportioned to the net zemindarry revenue entire in 1170, with an increase of three-fourths beyond the original assessment, should stand at rather more than 50,000 rupees, but was really put up at a fictitious tuckseem, if intended at toomarry rental, of 84,118, and actually fetched, on terms of a future hustabood income, to the Company (of Rs. 1,21,898 annually, after deducting 7,742 for a serinjammy) Rs. 1,67,959 purchase money of the zemindarry rights in fee, worth 24,000 per annum.

Now the greatest disadvantage attending this newly-adopted system of realizing the public revenue, is not the perplexing multiplied charge of European superintendence over the irregular frittered subdivisions of pergunnahs, which, when entire, are too numerous to be known by any recorded English list, even of those composing the district of Rajeshahy; neither is it the evident loss flowing from the destructive mode established in Bengal, of levying proportional assessments on the ausil, by variable indefinite zemindarry jurisdictions, giving the landholders, as in two foregoing instances, a latitude to claim deduction from the whole of their Malgoozary, even when reduced greatly below the standard of the original crown rent for such lands as may be sold, valued partially, or actual hustabood, at three times the amount of the ausil jumma; and which might finally enable the occupant now in question, to alienate half her territorial trust, clandestinely purloin a whole year's revenue, yet have funds thus enhanced, by repeated operations of government, through abwabs, towfeer keffyet, or improved rental, in at least double the present income of the exchequer, to pay off all fraudulently incurred balances; but it is the inevitable certain want of purchasers for any considerable extent of zemindarry jurisdiction, that would prove the most ruinous consequences to the Company, in granting, under a delusive idea of their expedient demands of rent, the standard of their legal right, with the properest means of realizing it, a bundobusty lease beyond the usual constitutional term of a single year. Perhaps all the current wealth of Hindostan, to be employed in buying up such property, would not be sufficient to liquidate the balances already accumulated within these ten years, which, in Bengal alone, may be fairly estimated 80 lacks of rupees; but within the soubah itself, the peculation of 30 years serving to enrich the only monied class of people in the country, called Banyans, and willing to throw their cash into the market, would scarcely suffice, on an average, to make up the revenue arrears of a twelvemonth; yet these people once glutted, and not an individual can be said to remain with the

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inclination, that could take a whole or broken pergunnah in the Mofusil, on condition of paying any thing beyond the true ordinary Malgoozary of government.

In short, it appears demonstrable, that there hath been, since the acquisition of the Dewanny, an inexcusable, fraudulent, unaccountable defalcation in the net annual rent of the zemindarry of Rajeshahy, as due to the exchequer in round numbers of thirteen and a half lack of rupees, fifteen lacks, inclusive of Baherbund, and that there are still existing the most ample funds, immediately and constitutionally forthcoming, to insure the punctual payment of such an addition to the present effective rent roll. If any doubt should remain of this, the Comparative state of inclosed and neighbouring independent Districts, will best remove all grounds of scepticism.

ZEMINDARRY of DINAGEPOOR.

HACKIKUT JUMMA KOOL, of the Zemindarry of the havilee of the circar of Pinjerah, now called Dinagepoor, and formerly, with the district of Edrackpoor, constituting the larger territorial jurisdiction of Aurungabad; exhibiting a view of the original and increased Assessments under the heads of Ausil Abwab, Keffyet, and Towfeer, levied on all the included lands, varying in extent or value at different periods, from the Bengal year 1135, at the commencement of Sujah Khan's administration, to 1170, on the expulsion of Cossim Aly Khan; comprising almost the whole period [352] of the able interior management of Ramnaht, a foreigner from Upper Hindostan, of the caste of Bice or Koyt, and the first of the present race of official landholders vested by sunnud, in this great eahtimam or dewanny trust; continued thenceforward, after a hustabood has been formed of the whole district, ascertaining the full dues of the exchequer as collected from the ryots by the zemindar annually, in behalf of the sovereign, until the establishment of the Company's government in 1172; and subsequently while under the chartered agency of Bydenaht, son successor of the afore-mentioned original zemindary occupant to the time of his death without issue, about the year 1185, when his only surviving brother Cantoonaht, heir of line according to the Hindoo ordinations, was set aside, and the management bestowed on the present infant landholder Radanaht, who was irregularly adopted during the last illness or since the demise of her husband, by the widow of the deceased, now acting as a guardian by naib of her own independent choice, unless the members of superior revenue administration have taken on themselves the responsibility of his conduct, in a tacit or avowed approbation of the titular Ranny's appointment. The whole gross and net rental to be here presented first in the abstract, afterwards rather imperfectly, in the necessary financial detail of Khalsa and Jageer, Chucklabundy, Circarat, and Pergunnatty divisions, may be computed to arise from a territory in all its actual geographical dimensions of 4,119 B. square miles, including, with the area of Dinagepoor, Proper Calligong and Bajahow, composed of Undooah and Barbella pergunnahs, 600 square miles more to be taken from the district of Gorahgaut, as described by Rennell, in lieu of what is called a seven anna, or so many sixteenth shares; but in fact, nearer one-half of this mutilated Chucklah divided with the petty zemindar of Edrackpoor.

Zemindarry of Dinagepoor.

Abstract of the Jumma Kaumil or complete hustabood of the whole zemindarry, in 1168 A.B. consisting of whole and broken pergunnahs, 121, dependent on the khalsa or jageer departments, valued in the gross original with increased assessments, involving the largest collections ever authorized or made

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on the proper account of the state, annually, Sicca Rs. 29,10,885; from which deducting serinjammy mofusil expenses, found to be 2,66,152, inclusive of the zemindar's full allowance of muscoorat, &c. there remained 26,44,733 net Rental; —as set forth in the following Analytic Scheme, agreeable to the sheristah or forms of the imperial exchequer of Bengal, shewing, in chronological arrangement, the component parts of that aggregate revenue; sub-divided in the first instance into,

1st. Malgoozary, or old established assessment, under the authority of government, prior to the year 1168, including ausil abwab and towfeer on the khalsa and jageer lands of the whole district Rs. 12,49,816.

2d. Keffyett, or profitable improvement on the same territorial funds, as discovered on the hustabood of 1188, secretly collected by the zemindarry by improper extension or distribution of abwabs, or otherwise, in the form of increased rents; Rs. 13,94,917, now resumed.

Malgoozary collected as the basis of total revenue, with the keffyet from the official land-holder Ramnaht, in five divisions, under superintendance of so many different aumildars; according to the following Particulars:

1st. Ausil jumma toomary of Jaffier Khan, as collected by Sujah Khan in 1135, and forming in the same year, exclusive of Khasnoveessy, with arbitrary exactions of Nuzzeranah, the entire crown rent of the district;—originally khalsa and jageer ... ... Pags. 99, Rs. 5,06,431

Annexations thenceforward, to the year 1168 and subsequently 22=2,48,002

Total ausil jumma of Dinagepoor in 1168, and ever since comprised in the chuklahs of Gorahgaut and Akbernagur, as distributed into					121 Pags.	
Khalsa	...	6,08,092	...	...		
and Jageer	...	1,46,341	...	...		7,54,433

2d. Towfeer profitable increase on the jageer lands, from the earliest assignments, gradually increasing to the year 1165, and subsequently to 1168; in all Rupees 1,58,418, inclusive of Serf 26,340.

3d. Abwabs established on the ausil of the khalsa portion of territory, and consolidated therewith, prior to the year 1168, as follows:

	1st. Khas noveessy to 1726 A.D....	...	...		15,593
Sujah	2. Nuzzerh. Mokurrery	...	...	...	80,451
Khan	3. Zer Mathoot ...	...	...	...	13,422
to A.D.	4. Mathoot Feelkhanneh	...	...	...	30,671
1739.	5. Foujedarry Abwab Gt.	...	...	...	12,760
Aliver.	6. Chout Meerhattah	...	...	...	1,05,192
to A.D.	7. Ahuk & Khesht Gour	...	...	...	23,781
1755.	8. Nuzzerh. Mansoorgunje	...	...	...	55,095
	TOTAL Abwab to 1168	...	...	Rs.	3,36,965

Muscoorat or Dustoor of the zemindar, &c., included in the Serinjammy, having been deducted; viz.:—

1.	Nancar, &c., to the landholder	...	...	...	5,397
2.	Neem tucky canongoes	...	...	...	2,831
3.	Moccuddemy chief villagers	...	...	...	3,422
4.	Roozinadaran	...	...	...	241
5.	Aymakdaran	...	...	...	397

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6.	Paikan village pikes ...	...	4,741
7.	Rahberan escort guides ...	...	800
	TOTAL Sa. Rs. ...	...	17,834

Considerable as the keffyet or profitable increase stated at Rs. 13,94,917 inclusive of Rs. 92,285, under the denomination of serf may seem, when thus raised at once by a single operation, on the foundation of a malgoozary, as before set forth, of rather lesser amount; yet it by no means equals the advantage comparatively of a similar hustabood investigation, carried on much about the same time and afterwards throughout the Company's zemindarry of Calcutta, completed under the auspices of Mr. Verelst; and if it exceeds the profits in like manner, derived from a scrutiny into the actual mofussil collections of the landholder of Burdwan; it should be remembered, that in this district, under an erroneous though natural idea of constitutional right in the mind of an European, upwards of five lacks of beghas, bazee zemeen or fraudulent alienations of ground, after having been discoverd, were not intirely resumed as they ought, and must have been, according to the established customary laws of the country, within any mussulman jurisdiction; but were simply assessed for [353] half a rupee each begha, being only about one-fourth of the real produce, annually to government; that the whole muscoorat, nancar, &c., constituting the entire right of the zemindar, amounting to near 1,80,000 was still, in fact, continued to his family, by the favourable leasehold of what hath been called Dewry land; at the same time, that a full compensation had been made to himself, for the supposed resumption of it, under the head of Moshaireh, and that Burdwan be a fifth larger than Dinajepoor in extent; yet the still greater proportion of rent paid by the former, after the utmost improvement of the latter, leaves a suspicion that the original valuation of the one, was beyond measure higher, probably because more fully explored, than the other; nevertheless, the keffyet here stated and included in the settlement of 1169, was deemed too great for public discovery or profit, when M. R. Khan took charge of the dewanny in 1172; for without any communication of particular reasons assigned, or possible grounds of remission, unless in the corrupt example of his predecessor Nundcomar, during the two preceding years administration, he at once arbitrarily reduced the amount to be in future collected as part of the annual jummabundy, to Rs. 5,76,324, making the whole net rental of the zemindarry no more than Rs. 18,26,140; and from this even, something appears to have been deducted, besides the dismemberment of Cantoonagur, stated only at Rs. 7,329:—This total Revenue however, continued nearly at the same standard, to the year 1178, and is detailed with the ausil in all the pergunnah divisions on the district, in the following Table.

PARTICULARS of the Jumma of Dinagepoor, as settled by M. R. Khan in 1172, on the Compay's acquisition of the Dewanny, and distributed by tuckseem or division, in all the detail of Chucklahs, Circars, and Pergunnahs, comprising this Zemindarry; distinguishing the Ausil at the first and ultimate periods of its establishment.

CHUCKS., CIRCARS and PERGUNNAHS.	Ausil Jumma of 1135.	Jumma Kool Bundobusty 1172.
Chuck. Gorahgaut:		
Circar Pinjerah, original zemindarry 1135.		
Pergs.		
Appole	53,961	69,300
Angoocheh	3,901	D.

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ZEMINDARRY OF DINAGEPOOR.

PARTICULARS of the Jumma of the Zemindarry of Dinagepoor—*continued.*

CHUCKS., CIRCARS and PERGUNNAHS.			Ausil Jumma of 1135.	Jumma Kool Bundobusty 1172.
	Bridnagur		26,768	43,565
	Bhittynagur		12,000	19,630
	Bazeedpoor		13,205	27,270
	Benooghur	178		
	Cheparypoor	8,633	8,811	D.
	Chepalun		1,487	2,850
	Deorah		3,631	76,771
	Futtehjungpoor Tal		267	...
	Ghillabarry		26,325	59,184
	Havillee Pinjerah		22,694	56,338
20	Khasudan		54	D.
	Kehtah kissmut khalsa		658	...
	Mhasingpoor		13,177	20,283
	Noorpoor		10,151	29,089
	Sultanpoor		8,232	23,446
	Shushbere akdeh 6,662		12,910	26,108
	Segunnah Total 17,050			
	Tal. Jehangurpoor 8,563		8,487	17,916
	Selimibad		5,320	M. 5,107
	Circar Jennetabad		2,31,939	
	Perg. Dehy Kote...		7,100	
				22,021
	Circar Gorahgaut		2,390,39	
	Pergs.			
	Amtore		1,023	
	Birkahar		1,321	
	Barrar Futtihpoor		12	D.
	Bangurrah		86	
	Futtehjungpoor		1,299	6,396
	Gurreah		541	2,231
Rs. 63,225.	Kahngore		7,941	8,772
	Khasbarry		42	
	Kenkerish		1,377	
	Mirapoor		456	
	Mukhdoom Bazar		16	D.
	Machil		387	
	Phulwarry		5,646	
	Pruabund		15,558	20,728
	Seerhutty Total 10,548			
	Tal. S. N. Canongoe 495		10,053	44,197
K.	G. Matnal tab tal. ... ... }			
	Edrackpoor ... ... } 3,446		2,713	5,829
	Kuhloy Do. 5,787		5,375	8,350
	Puladussy Do. 9,835		9,379	34,129
18				
	Carried over		3,02,264	6,28,538

39 Pergs.

K { Circar Do. districts, originally divided with Edrackpoor, in the proportion of 7 to 9 annas.

Pergs.

Augunban	154	
Aunchy	166	

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ZEMINDARRY OF DINAGEPOOR.

PARTICULARS of the Jumma of the Zemindarry of Dinagepoor—*continued.*

	CHUCKS., CIRCARS and PERGUNNAHS.			Ausil Jumma of 1135.	Jumma Kool Bundobusty 1172.
28	Alhab		68		
	Bajiputtary		25		
	Bazeedpoor		5,003		
	Bundy		1,724		
	Bazar Ikeket		10½		
	Bery Gorahgaut		2,334		
	Bhereah Barah Shekhaly		19		
	Gunje Gorahgaut		9,092		
	Hat Eslamgungi		5,087		
	Hyatnagui		256		
	Jokeehady		739		
	Khas Talook		3,135		
	Kootwally		28	...	58,609
	Mulgong		1,023		
	Musjed Husson Shahy		192		
	Musjed Eindu Kahly		20		
	Musna Mograyn		325		
	Rehmetpoor		34		
	Sudhera		1,036		
	Serai Noabad		8¾		
	Shahgungi		538		
	Sultangungi...		479		
	Sultanpoor Meelwan V....		581		
	Talook Tally		484		
	Toolsy Ghaut		1,202		
	Tahirpoor Nemuck Gola		46		
		Circar Tajepoor :		33 791	
Perg. 1	Salbarry		...	47,149	1,75,290
	Total originally	1135	...	3,83 204	
		Annexations to 1170 :			
		Circar Barbeckabad :			
Pergs. 7	Sunton Malsimany		89 141	...	88,579
	Gurge Malsimany K.		13,087	K. P.	62,869
	Kurrideh		32,126	...	74,295
	Kalligong Rallysiffa		10,216	...	48,234
	Fazilpoor		4,008	T. K.	11,408
	Shahbazpoor		1,232		
	Guhrijal		2,023	...	5,621
	Carried over		1,51,833	3,83,204	11,53,443
75 Perg.					
75.	Annexation to 1770		1,51,833		[354]
		Circar Goraghaut :			
Perg.	Amdher		13 284	...	13,621
Bajohaw district. Rs. 69,363.	Andhooah		22,287	...	37,663
	Arshidpoor		788	...	656
	Battasun		12,363	...	38,496
	Berbella		21,385	...	65,175
	Kurry Carry Auhdeh		2,256	...	6,850

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ZEMINDARRY OF DINAGEPOOR.

PARTICULARS of the Jumma of the Zemindarry of Dinagepoor—*continued.*

CHUCKS., CIRCARS and PERGUNNAHS.			Ausil Jumma of 1135.	Jumma Bundobusty 1172.
K. Edrackpoor. 9.	Allygong	292	K*	7,403
	Choorkuy	1,239		
	Bagduar	3,961		
		2,26,688		
Circar Pinjerah :				
Kehtah Kissmut		2,701	...	4,062
Circar Bazoohay :				
1. Barbeckpoor Girhia, &c.		1,116	...	1,301
			2,30,505	
Total Chuck. Goraght			6,13,709	
Chuck. Akbernagur :				
Circar Tajepoor, A.B. 1135 :				
Pergs.				
Bergong		4,824	...	14,413
Deohut		11,273	...	52,726
Meksoon		21,169	...	40,218
Sujahnagur		8,474	...	16,421
Bungut		1,332	C.	9,792
Booky		532		
		47,604		
Circar Jennetabad :				
Buluyo		2,190	C. K.	...
Berary Pinjerah		864		
Dehnjor		2,468	...	21,550
Mahynagur		2 286	...	5,689
Mallygong		3,002	C. B.	30,437
Mehady Mat		5,649		
Nahut		3,451		
Remouty		2,591	...	3,127
Kehngur		2,042	C. K.	27,122
Bazkokerah		3,909		
16.		76,056		
Circar Barbekabad :				
K. Shikapoor		6,267	...	14,252
Circar Audimber :				
K. Akberabad		121		
		82,444		
Circar Peshcush :				
Rs. 40,000 ; particulars as follows ... 101.	Carried forward		...	15,64,417
101. Chuck. Gorahgaut ...	Brought over ...		6,13,709	5,64,417
Chuck. Akbernagur		82,444		

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ZEMINDARRY OF DINAGEPOOR.

PARTICULARS of the Jumma of the Zemindarry of Dinagepoor—*concluded.*

CHUCKS., CIRCARS and PERGUNNAHS.				Ausil Jumma of 1135.	Jumma Bundobusty 1172.
	Circar Peshcush: since annexed, as follows, to Jennetabad Circar:				
Pgs.	Auterah	2,577			
	Berstahl	8,432			
	Batore	340			
	Sharadpoor	1,692			
	Dekadgong	1,762			
	Dekeriah	1,638			
	Sehal	851			
13.	Kootwally	3,526			
	Bary Mujdehet	91			
	Tannah Aukrah	164	...	Rs. ...	66,581
	Peshcush Micka	1,046			
	Achore	9,072			
	Bermowty	2,630	...	...	21,215
	Audimber	33,821	...	...	9,148
1. K	Akberabad...	2,342			
	Barbekabad:		...	...	7,540
1. K	Shiharpoor	4,620			
			40,783		
	Total originally 1135		1,23,227		
	Annexations to 1170.				
Perg.	Circar Tajepoor:				
	Chappertahl...	10,061	....	...	16,169
	Futtehpoor	3,296			
5.	Shahpoor	1,981	...	B.	20,716
	Kossiargong	1,443			
	Mahnagur...	449			
			17,230		
121 Perg.				1,40,457	
	Add expenses of the village of Radanagur 201 Rs. before deducted from Gunje Malsimany, Circar Barbeck, Chuck. Gorahgaut, which with fractions make			7,54,166 267	
				7,54,433	-
Kool Jumma Mal in 1172					17,05,786
Sayer Gungs Hauts, or markets, do.					16,845
Serf or Batta, about 670 Ct. on the precg. sums					1,03,509
Total S. Rs.					18,26,140

NOTE:

D. Pergs., supposed to be included under that of Deorah, in the Kool Jumma.
R. Do. do. part of the modern district of Rajanagur.
B. Do do. do. Bowal Carry.
C. Do. do. do. Comargha.
K* Do. do. do. ten annas of Kurry Barry.
M. Toor of the pergunnah of Mosseeda.
C. K. Supposed to be included in Chubund Kofeneel.
C B. Do. to be Chabund Beniram.
K. P. Do. to be included with part of Kashypoor.
T. K. Do. to be afore of or part of Cassimpoor.

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By the five years' settlement, which took place in 1179, the Bundobusty Jumma Kool of this zemindarry was to be improved gradually at the expiration of the lease to Rs. 19,43,242, including an increase of 1,03,512 on the preceding year's revenue, after deducting 21,923 Rs. under the head of Sayer, Chicuntah, &c., deemed unlawful or improper assessments: But this rental was so far from being realized, that in 1183 an annual remission for the whole period was allowed of, amounting ultimately to Rs. 4,82,798, which diminished the gross stipulated malgoozary to 14,60,444 Rs. burthened with mofussils, serinjammy, charges of zemindarry, native cutchery, and foujedarry, to the amount of 2,84,940; and [355] consequently reduced the net effective dues of the Exchequer to rupees 11,75,504, attended with yearly balances in the actual receipt, at the same standard nearly as formerly; yet neither the nature, causes, or particulars of this second decrease in the established income of the district, have been explained or shewn, in any detailed statement of territorial subdivisions, more than was done to account for the prior larger defalcation of M. R. Khan. Even the imperfect information that might have been derived from the recent aumeeny investigation, if extended to this jurisdiction, are wanting to trace the alienations, and detect the embezzlements of native administration. It seems however, probable, that six or eight lacs of beghas of ground, yielding a rent of as many rupees annually, would still be found under the fraudulent head of Bazee Zemeen, to answer present exigencies, of government, in like manner as they were undoubtedly made to do, formerly at least, until the expulsion of Cossim Aly, under the description of Malgoozary land. At the same time, it is natural to suppose, that large tracts of country have also been turned into pasture, wholly unproductive to the state, though highly beneficial to Hindoo inhabitants; or suffered to run entirely waste, from the habitual indolence of a people, of the fewest possible wants, satisfied with a bare subsistence individually for themselves, when the necessary demands of the sovereign do not impel them to greater exertions of industry. However this may be, the rent roll of 1183 continued to be the inadequate standard of assessment until 1188, and thence forward; when without any local improvements specified two lacks of rupees were nominally, but not effectively added to the jumma;—so that fourteen lacks clear of charges, may still be considered the ascertainable defalcation, easily and equitably to be recovered annually to the Exchequer from this district, in addition to its present revenue; though by a mistake in the abstract statement of the comparative analysis of the Soubah, already presented, in substituting the bundobust of 1172 for that of 1170, the amount recoverable would seem no more than eight lacks of Rupees.

Zemindarry of Dinagepoor.

ZEMINDARRY OF BEERBHOOM.

AUSIL Jumma Toomary, with abwabs and keffyet, established throughout this zemindarry in its several financial subdivisions, from the Bengal year 1135, when regularly assessed by Sujah Khan; after having been originally formed and bestowed by his predecessor Jaffier, according to the usual tenure of Hindostanny landholders, in favour of Assid ullah, the first of the present Patan race of official occupants, vested by formal Dewanny Sunnud in this single territorial trust, comprehending in all its actual dimensions 3,858 British square miles; continued thenceforward, under the refractory management of Bedia ul Zeman, son and successor of the afore-mentioned Mussulman zemindar, until 1168; when the whole district was properly subjected to the established government of Suah, and its improved rental ascertained, by a complete authoritative Hustabood investigation; and on his death about the year 1177, assigned in charge to his elder, only legitimate son Assid Zeman

Zemindarry of Beerbhoom.

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Khan, who dying in 1184, having issue a daughter, it was finally bestowed, contrary to the rule of succession observed in granting the Eahtimans of Rajeshahy and Dinagepoor, on Bahadur Zeman Khan, half brother to the preceding landholder, and whose son hath since strengthened a customary claim to the official inheritance by Sunnud, when no public objections occur in perhaps forcibly marrying the sole heiress of the deceased.

CHUCKS. & PERGUNS.			Circars	Jumma Toomary 1135.
Chuck. Moorshedabad:				
Pgs. Zemindary 1135.	Akbershaky ...	...	Shereefabad	24,176
	Barbeksing K.	...	Do.	38,823
	Bherkondah K.	...	Do.	19,737
	Kootalpoor ...	...	Do.	16,796
	Mulessir K.	...	Audimber	78,656
	Seroopsing ...	...	Do.	55,171
	Shahzaapoor Kerimgong	...	Do.	3,776
	Koownpertaub K.	...	Do.	1,622
	Kenher Joar Mhola K.	...	Do.	2,012
	Russoolpoor K.	...	Do.	1,298
	Futtehpoor K.	...	Do.	406
	Pehtyal K. ...	...	Do.	176
	Mhelund K. ...	...	Shereefabad	1,958
	Plassey K. ...	...	Satgong	4,126
	Dhawak K. ...	...	Audimber	11
				2,48,744
Annexations to 1172.	Shah Selimpoor ...	9,862	Shereefabad	...
	Kehrgong	800	Do.	...
	Kinker Joar M. Towfeer ...	195	Audimber	...
			...	10,857
				2,59,609
Chuck. Burdwan 1135:				
Perg.	Beerbhoom ...	21,765	Mendarum	
	Seinbhoom ...	46,016	Do.	
	Sherigurrah ...	7,687	Do.	
	Kuttunga ...	10,763	Sherufeld	1,18,035
	Zien-Augul ...	26,923	Do.	
	Azmut shaky	1,528	Do.	
	Muzzeffer shaky	3,352	Do.	
24 Perg. Total zemindarry in 1135 and to 1172 of which, Ausil 3,71,137, and Towfeer		... 6,508 Rs.	...	3,77,645
Abwabs to 1755, A. D.				
1st.	Khasnovessy ...	3,942	68,222	
2d.	Chout Marhatta ...	63 780		9,64,498
3d.	Zer Mat hoot ...	500		
Keffyet Hustabood in 1768 A. D.			8,96,275	
Total gross Rental in 1168 and 1172			Rs.	13,42,143
Deduct Serinjammy (Muscoorat only 3,120)			...	26,713
Total Malgoozary of the Zemy.			Sa. Rs.	13,15,430

THE circumstances of this zemindarry have already been more particularly set forth in the comparative analysis of the Soubah; where it appears, that only one-third of the area of the district, in its present extent, was regularly assessed

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to government, and bore to whole of the Ausil Jumma with abwabs to the amount of 4,45,867 Rs. The remaining two-thirds proportion of territory (supposed to have been for the most part bestowed in small military grants for defence of the frontiers, or secretly wrested from the neighbouring, and then independent rajahy of South Behar and Mongur) were composed of the pergunnahs Roonhy, Kehtky and Selvor, Sarhaut, Gotby, Jamturra, Paunraw, Akerah, Ceeryah Couhurt, Bellputta, Buharrow, Noney, and Malarpore. These though hilly, woody, and thinly inhabited, yet having the advantage of a very considerable river, the Adji running the whole length, and affording easy transportation for the luxuriant produce of the bordering vallies, may fairly be concluded equal in value originally to the other lesser portion; and it is on the aggregate rental of both these unequal divisions of country, that the keffyet of Cossim Aly in 1168, thus properly reducible to little more than 4 lacks of rupees, ought in propriety to be calculated. As it is however, this last profitable increase must be stated at double the sum of the ancient assessment, distributed rateably among the several pergunnahs of standard valuation, ascertained by records of the Khalsa. Then in 1172, the amount is suddenly and arbitrarily, without any reasons assigned, to be diminished to 3,81,107 rupees, included in a revenue of eight lacks for the zemindarry entire; though there are sufficient grounds for belief, that thirteen lacks were, in the same period, and for some years afterwards, actually collected; and finally, in 1183, we are to admit the extraordinary, unaccountable reduction of all the sources of public income throughout Beerbhoom, to 5,31,321, charged with an incumbrance of Moshaireh to the landholder, Cutcherry Fouzedarry expenses, rated together at 1,73,531 Rs; when even the Aumeeny investigation carried on at the same time, furnishes a Malgoozary fund of rupees 11,44,825, Bazee Zeman 1,08,771 Beghas; besides 1,27,117 Beghas; more Chakeran appropriations for the maintenance of 9,784 tannahdars or militia men; yielding at least unitedly, the means of answering present exigencies if they can be limited to the utmost demands of the preceding government. It is true indeed, that from the first fund herein stated, 4,11,613 Rs, are deducted as lost in Plateka or deserted lands, and if any credit were due to the result of such an enquiry, it might be supposed, that the natives employed (unskilled in the necessary process of agriculture) mistook all the fields in yearly fallow throughout the district, for perpetual absolute waste; but it would be curious to see the particulars of Bazee Zemen, usually bestowed under the influence of Hindoo superstition, in a Mussulman zemindarry. In a word though the net actual revenue of Beerbhoom was increased by an addition of 80,000 rupees in 1188, to about four and a half lacks; yet still in 1190, and subsequently, we must reckon an annual defalcation of upwards of eight lacks of rupees, from the rightful standard of the Exchequer dues, highly proper as expedient henceforth to be realized.

FOUJEDARRY OF PURNEAH.

Foujedarry of Purneah.

THIS Frontier Military Province, consisting at least of as many zemindars as there are pergunnahs to be found within its present square dimensions of 5,119 British miles, was always during the Mahomedan government under the united, almost despotic rule of a Mussulman Foujedar, acting formerly in subordination to the Soubahdar; but in his financial capacity of Aumildar or Intendant, possessing the greater part of the lands in Jageer, for the maintenance of himself and troops, with only a very inconsiderable portion of Khalsa territory, under the pergunnah denomination of Seerpoor Dulmalpoor. He was in a manner, wholly independent of the imperial dewan of Bengal, and of course rendered no account of any new acquisition of revenue, whether proceeding from agricultural improvements, extension of country, or encreased assessment, when all the surplus income so acquired, might be received into his proper coffers.

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Seyf Khan is the first and most famous of the provincial rulers of this district, on modern record. He governed with great ability for thirty years, until his death in 1159, A. B. under the successive viceroyalties of Jaffier Sujah and Aliverdi; extended by conquest in 1139, the limits of jurisdiction, one-third of its actual superficial contents towards Bahai, beyond the former channel of the Cossah; added an equal portion of productive territory to the old pergunnah divisions of Purneah, on the side of Morung; and improved the income of the whole, to an annual Rental of eighteen lacks of rupees;—yet the names, numbers, and valuation of farms, assessed for the ancient crown rent, underwent no alteration, and were even so continued, during the succeeding administration of Soulet Jung, nephew of Aliverdi; with a few general Abwabs in addition; as exhibited in the following Table of original and encreased revenue, to the revolution in 1757.

	PERGS., CHUCK. AKBERNAGUR.		Circars.	Ausil Jumma, 1135.
Perg.	Asjck		Purneah	11,288
	Supoor Dulmalpoor		Do.	13,995
	Sultanpoor		Do.	8,073
	Soorjapoor		Tajepoor	38,484
	Havillee Tajepoor		Do.	22,266
	Bahadurpoor		Do.	4,468
	Kumarypoor		Do.	15,284
	Badore		Do.	9,744
	Akbushahy		Do.	11,617
	Delawurpoor		Do.	9,790
	Havillee Purneah		Purneah	62,375
	Kuttear		Do.	17,788
	Kudwah		Do.	28,130
	Kohlrah		Tajepoor	11,438
	Bhohura		Do.	4,461
	Gopalnagur		Do.	1,651
	Khasudan		Do.	3,420
	Bundole		Do.	2,655
	Bahin		Do.	1,024
	Malinagur		Do.	989
20 Of which,	Total in 1135		Rs.	2,78,940
	Khalsa 98,664, Jageer 1,80,276 Rs.			
Total, Foujedarry, in 1135		Rs. 2,78,940.		

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Annexations since, to 1164 & 1172.

Perg.							
	Bodeh Gungal K.	3,000	Audimber				
1.	Chuck. Delawury	937	Do.				
2.	Gurriah Tot. Jagg. Balub	4,326	Jennetabad				
	Akbershahy K.	2,877	Tajepoor				
	Bahadurpoor K.	1,105	Do.				
6.	Kumarypoor K.	3,790	Do.				
1.	Belhura or Schra	18,754	Do.				
1.	Bhegwan	1,284	Do.				
	Delawurpoor K.	17,430	Do.				
	Badore	2,411	Do.				
1.	Begoor	652	Do.				
	Kudwah K.	766	Purnea				
	Kuttear K.	1,635	Do.				
	Asjeh K.	2,799	Do.	65,289			
	Surpoor Dulmalpoor	3,470	Do.				
26 Pergs.	Total Ausil Jumma to 1172 ...	Rs.	...	3,44,229			

Ausil Jumma in 1172 Subdivided: Khalsa 2,14,854, Jageer 1,29,374 Rs. Total 3,44,229 Rs.

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PERGS., CHUCK. AKBERNAGUR.		Circars.	Jumma Tomary 1135.
	ABWABS to 1755.		
1.	Khas Noveessy 2,373	...	3,17,098
2.	Zer Mat Hoat 256		
3.	Foujedarry Abwab 2,90,451		
4.	Chout Marhattah 24,018		
	Total Jumma, Ausil and Abwab, to 1168 & 1172	...	6,61,327
Muscoons.	1. Nanker 1,042. Paikan 818 } Kherat 842	...	2,236
	2. Num Tucky, 263. Moccudy. 728 }		
	Net Rs. ...	...	6,59,091

BUT the Ausil of this Rental, exhibited no more than the standard valuation of the great northern pergunnahs of Soorjapoor, Seerjapoor, Sultanpoor, and Havillee of Purneah, according to their old confined boundaries on this side of Morung, with entire exclusion of Tera Kahedehs; still nearer the greater Thibetian Hills; and the third proportionate part of the whole Foujedarry in its present extent, dismembered from the circar of Mongeer in Soubah. Behar is not even mentioned in the original rent roll of Bengal, nor otherwise than loosely deducted from the Jumma Toomary of Behar, under the ancient pergunnah denomination of Derhempoor, at the vague estimation of 40,000 rupees; yet this last acquired great division of Purneah, beyond the former channel of the Cossah, including Goondwarrah, Bowannypoor, Bunagur, Naptpoor, and Dupphore, stood rated in the accounts of the district, still adjusted to fussillee year, beginning in the month of September, different from that of Bengal, which commenceth in April, at the established assessment of 3,55,773, though it is doubtful whether a proportion of the Foujedarry Abwab originally imposed by Seyf Khan, and consolidated with the other funds of the public exchequer in the administration of Sujah Khan, may not form part of the jumma here stated. However this may be, it was wellknown that the province entirely yielded, at least double its valued rent; thus enhanced to about ten lacks of rupees; and therefore in 1168, after quashing the rebellion of Shouket Jung, or Khadem Hussin Khan, who had usurped the Foujedarry, succession on the death of Soulet Jung, the former occupant, Cossim Aly completed a regular Hustabood of the whole district, which produced a keffyet of rupees, 14,72,845, on a net malgoozary of 4,72,559, after deducting a serinjammy of 1,64,010; though the profitable increase more properly, should be stated at no more than 9,30,541, on foundation of the prior established rental;—forming in all, a gross provincial income of 21,09,415 rupees; according to the following Statement.

Foujedarry of Purneah.—JUMMA KAUMIL, or complete Assessment of the Province of Purneah in 1168, A.B. in its several Purgunnahs, generally under an equal number of zemindars, whose names, being the actual occupants in 1190, are together with the Ausil Jummas, particularly specified.

SOUBAHS, CHUCKS., CIRCARS AND PERGUNNAHS.		ZEMINDARS in 1190.	Ausil Jumma of 1135.	Net Malgoozary 1168.	Serinjamy charges deducted.	Gross Hustabood Jumma, 1163.
Soubah, Bengal, Chuck. Akbernagur. Circar Purneah.						
3. Perg.	Havillee Purneah ...	Ranny Eindenanny...	62,375	2,61,953	22,776	2,84,729
	Sultanpoor	Succeeded to ...	8,074	77,906	6,796	84,702
2.	Surypoor, Dulmalpoor ...	Eindu Narrain ...	17,466	1,96,629	17,096	2,13,725
12.	Kuttehar	Do. ...	19,425	39,732	2,560	42,292
	Kudwah	Chundu Narrain' ...	28,896	61,519	4,627	66,146
	Asjeh	Hir Loll	14,088	47,816	3,598	51,414
	Terah, Katudeh ...	Doolar Chund ...	...	14,902	1,288	16,190

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SOUBAHS, CHUCKS., CIRCARS AND PERGUNNAHS.	ZEMINDARS in 1190.	Ausil Jumma of 1135.	Net Malgoozary 1168.	Serinjamy charges deducted.	Gross Hustabood Jumma, 1163.
Circar Tajepoor.					
Perg. Haville Tajepoor.	Goornaht and Scunaht	22,266	1,36,683	10,283	1,46,966
Badore	Azim-ullah and Akaullah ...	12,155	1,45,107	10,920	1,56,027
Kolrah	Keerut Chund	11,458	55,394	4,165	59,559
Kumarypoor	Ranny Einder Ranny	19,075	46,475	3,493	49,968
9. Delawurpoor	Bowanny Persaud	27,220	54,542	3,781	58,323
Soorjapoor	Fakku u'dun Hussein	38,484	3,17,792	27,632	3,45,424
Bhohurra...	Lokinaht	18,754	26,527	1,995	28,522
Bahadurpoor	Chimun Lol	53,574	2,321	230	2,551
Dewrah Khowaspoor	Maldhoo Sing	3,420	3,000	601	3,601
Soubah Behar.					
Circar Mongeer.					
Gooudivarrach	... ...	1,53,719	1,54,357	11,613	1,65,970
Bowannypoor	Madhoo Sing	59,285	59,605	4,480	64,085
5. Bernager Gorary	... ...	90,573	91,019	6,846	97,865
Nahtpoor...	Ranny Einder Ranny	52,196	52,439	3,941	56,380
Dhepper	Kavil Nyon	.	36,250	2,430	38,680
		6,64,503	18,81,968	1,51,151	20,33,119
Sayer Mhals to both Soubahs.					
Ahingunje, &c.	... ...	14,494	38,310	3,750	42,060
Nekhas, &c.	Ranny Einder Ranny	6,319	9,230	2,115	11,345
Kazaij	... ...	...	10,875	2,723	13,598
Narrainpoor Gurryah	Madhoo Sing	4,326	2,724	2,105	4,829
5.* Seracunnery village	Bydinaht	4,461	1,455	1,216	2,671
Runnah Murtazapoor	... ...	3,000	417	425	842
Mucan hercheke	Ranny Einder Ranny	2,899	290	381	671
Gola Nabobgunje	... ...	...	136	144	280
31 Pergs.	Total Jumma Kaumil ... ... Sa. Rs.	7,00,002	19,45,405	1,64,010	21,09,415

Serinjammy charges deducted, being generally about 23 per cent. on the Ausil, or about 7¾ per cent. on the Hustabood Jumma, detailed as follows:

* The numbers and Ausil valuation of these Mhals, may not be correct in detail, though nearly so in the total,	1. Nancar to the Zemindars, Canongoes and Moccudems	74,134	
	2. Sebundy, or garrison troops chiefly in Jelalgur	56,071	1,64,010
	3, Salianch and Roozinadaran yearly and daily charity	33,805	
	Total Net Malgoozary due to the Khalsa ... ... Sa. Rs.		19,45,405

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The circumstances and changes in the administration of the finances of this province, merit the more particular attention, as they illustrate one of the grand principles of the original Mogul institutions, and may be useful in tracing some of the most enormous abuses of the present system to their primitive causes, through the indolence, ignorance, or depravity of natives intrusted with uncontrouled executive management. It was the great object of Akber's policy, as it hath been of every wise enlightened ruler of Hindostanny dominion, to secure the ease and natural rights of the ryots or peasantry (including in this class of useful subjects almost the whole Hindostani) against the oppressions of their superiors, whether acting as representatives of former petty chieftains of the same nation, superseded in power, and forced to obey the more enlarged equitable laws of the Mussulman conqueror, or in the chain of official employments, linking the two extremes of eastern despotism under the subordinate denominations of Soubahdarry, Foujedarry, Aumildarry, Zemindarry, Cowdraphy, Taloodarry, and Moccudemian intermediate agents paid by government. The fundamental maxim that limited the sovereign's demand of rent from husbandmen to the rebba, or fourth of the gross yearly produce of his farms, was liberal and humane; while the established or prescriptive rule which allotted the remaining three-fourths to the latter, with perpetual occupancy of the lands in terms, and excellent though indefinite form, of a pottah leasehold, gave him in fact a property in the soil, and a share in the fruits of his own labour, rarely enjoyed in countries of European freedom, though there for the most part subjects; and here alone, the prince must be considered as vested with all proprietory immediate right of territory; but the native corrupt slothful dewanny superintendents of Bengal, seldom or ever positively ascertained the actual condition of the ryots, or how far their privileges have been secured against encroachment. Accordingly, in the very few, though comparatively great zemindarry districts, which have been subjected to proper hustabood investigations, no question was ever made of such unlawful exactions, as might have been imposed by inferior agents. The principal farming landholders clandestine profits, alone were the objects of enquiry, as forming part, when within the rebba of the legal dues of the exchequer, and the silence of the lower tenantry on the subject of any causes of complaint was interpreted, as a negative proof, that none existed. In the military provinces on the other hand, and particularly this of [359] Purneah, the financial operations of the state, in discovering the genuine collections made throughout the country, descended no farther than the foujedar, who could reckon many zemindarries within the circle of his jurisdiction; and it was only the private profits or public defalcation of Soulet Jung, and his predecessor Seyf Khan, that were realized, as before stated, under the denomination of Keffyet to the royal treasury.

Foujedarry of Purneah.

sic. in orig.

In like manner, the wanton exercise of native chicanery, in taking advantage of the presumed ignorance of rulers, is here forcibly exemplified, and discovers the great secret of Hindostanny financiers in enriching themselves by defrauding government, to depend chiefly on the simple manœuvre of assuming the net bundobust of one year, after deduction of ordinary charges, as the foundation or gross settlement of the next, to introduce the same necessary serinjammy expenses a second time for subtraction; to repeat the operation again and again, (or if found expedient to acquire public credit) to resume the fictitious expenditure of a former year, and boldly state it as an improvement of the ancient revenue, always sure of escaping detection from a total want of any standard of comparison to be referred to by their comptrollers, shewing either the utmost or the proper dues of the exchequer, or of being ultimately indemnified in the easy mode of incurring and procuring a remission of annual balances. Thus in 1171, Nundcomar reduced the net ascertained malgoozary

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of the province, stated 3 years before at 19,45,405 rupees to 17,88,174, by re-introducing of allowed mofussil charges. The succeeding ministry in 1172, on the Company's acquisition of the dewanny, assume nevertheless, this last diminished jumma clear of expense, as the basis of their gross settlement then concluded; but not content with the surreptitious new serinjammy deductions of their predecessors, they state considerably more than the aggregate of the whole before admitted of, and giving themselves credit for the amount, being in all 3,65,637 rupees, reduce the actual net bundobust of the year, to 14,22,536 rupees. In 1173, it seemed necessary to screen a conscious delinquent agency under favour of apparent improvement of the finances, by a pretended arbitrary increase throughout the soubah of more than 11 lacks; of this 1,25,500 fell to the share of Purneah, which, with a diminution of about two thousand rupees in the fraudulently accumulated expenditure, raised the net effective demand of that year to 15,50,273, or the gross revenue to nearly the assumed standard of the proper original hustabood malgoozary; but on the annual adjustment of accounts, ample indemnification was taken for the nominal additional income by a real defalcation of 2,08,764, in the usual mode of incurred, and for the most part irrecoverable, balances of which 74,760 rupees were formerly given up, on the plea of valid excuses for such remission. Again in 1175, when a very able upright covenanted servant of the family, was deputed to investigate the state of the country, though his intelligence might not have been sufficiently good to detect fallacious charges, nor his influence great enough, if otherwise to bring the fictitious surplus to public credit; yet he discovered that a total collection was made from the zemindars in the name of government, amounting to 21,35,387 rupees, inclusive of it, if true, an exaction of 1,83,610, under the denomination of Serf-sicca, and which, though stated to have been at this time imposed with the sanction of the British supervisor, may with almost certainty of truth, be considered of prior establishment. However this may be, a favourable report of the discovery made, must have been the immediate cause perhaps of his recal, as well as of the increased net settlement of the year, now raised to 17,31,007 rupees. Notwithstanding all this, in the succeeding bundobust of 1176, the effective demand of the exchequer was reduced suddenly to 13,42,000, probably on the plea of the famine which then began to be felt, if not by a new repetition of the whole serinjammy deduction. To conclude; the history of native management in 1178, the gross jummabundy rated at 14,00,517, with only an incumbrance of 1,82,977, left a clear income expected to be forthcoming, 12,17,540 rupees; and if under these successive fluctuations, it were asked on what principle or intelligence they were brought about, no one can controvert the fact, that they were the mere slight of hand tricks of a crafty mutseddy, corruptly subservient to the chicanery of his master, who himself was in all probability, profoundly ignorant of every local circumstance that ought to influence a change or entirely regardless of the measure of public receipts, provided there was no diminution in the standard of what came into his private coffers by barefaced peculation.

If in 1183/4, within the period of immediate British superintendence (and ever since, with very little variation, to the present time) the net yearly settlement falleth rather short of eight lacks of rupees, after deducting about 1,36,000 for zemindarry, with other ordinary mofussil charges; what is this to be attributed to, unless we admit the baleful influence of the corrupt fallacious system of finance, adopted and persevered in as the true, under the sole interested guidance of faithless native agents? For here again, the contemporary aumeeny investigation furnishes the most ample local resources, in making good the greatest ancient revenue from an exhibited rental of malgoozary lands, amounting to 19,09,214 rupees, and bazee zemeen 6,45,430 begas, with 89,477 more as chakeran; although constituting a fund, on the most moderate scale, of about 26 lacks of rupees annually forthcoming from 5,350 villages, distributed

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into 450 mehals or farms, into which the whole district is supposed to be divided. From this total indeed, a plateka, involving a loss of 496,198 rupees in rated deserted territory, ought to be deducted, if there were any assurance that a distinction had or could have been made under such description, between absolute unproductive wastes (the natural consequence in India, of lessened proper demands of the state) and of such fields as lay in fallow, or were turned into those rich pastures with which Purneah abounds, more profitable to the husbandman than arable ground, though negligently overlooked by the present sovereign. Besides, there may be some reason to doubt whether the expense of half the saltpetre manufacture, carried on here in the name of the nabob, and to which he had no right, and partially, if at all or any benefit to him, since the year 1765, may not form part of the still existing serinjammy charges before stated. But at any rate, there appears a certain recoverable defalcation of 12 lacks of rupees yearly, throughout this province. [360]

FOUJEDARRY OF RUNGPOOR.

THIS like the former, was a military frontier government towards Morung and Cooch Beyhar. When first partially wrested from the latter raje in the reign of Shah Jehan, it was formed into a circar of the same name; but afterwards in A.D. 1660/1, when completely conquered by the generals of Alemgeer, it received the khalsa denomination of Fakherkoondy, which, with the annexed pergunnah of Koondy in the circar of Bazooha, both in the chucklah of Gorahgaut, constitute the modern province of Rungpoor proper, including a rich territory of 2,679 B. sq. miles, distributed into several zemindarries, productive of the valuable commercial articles of raw silk, opium, tobacco and sugar, besides a superabundance of grain, with the other necessaries of life, beyond the wants of home consumption, carried abroad for sale. Within the same jurisdiction, is generally comprehended the Tannahdarry, with the extensive district of Rangamutty, stretching on both sides the river Birmahpooter easterly to the confines of Asham, and throughout a barren, or for the most part uncultivated region, of 2,629 square miles, of no present worth to the sovereign, excepting the price of a few elephants, annually caught in the interior or neighbouring wilds. In like manner, since the year 1773, we are also to reckon among the dependencies of this foujedarry, the adjoining raje of Cooch Beyhar, bordering northerly on Boutan, and then made tributary by conquest, for half its annual revenue, arising from a fruitful territorial extent of 1,302 square miles. But the financial divisions of the whole country thus described, comprizing in all its dimensions an area of 6,610 B. square miles, variously rated, and at different times annexed under the same authority, are more circumstantially detailed in the following Tables of original, with increased provincial Assessments, from 1135 to 1179, A.B.

Foujedarry of Rungpoor.

	DISTRICTS & PERGUNNATTY CHUCKLAH.	No. of Pergs.	Ausil Jumma of 1135.
	1st. Fukercoondy Ausil of 1135:		
	Chuck. Futterhpoor, consisting of	35	1,23,363
	Karjuhaut	42	55,072
	Kankneah	54	51,687
	Khalsa Dufter	54	22,168
	Billai Bishen	28	11,683
	Bodah	1	8,795
21	Poorab Chag	18	41,492
	Patgong	1	1,356
	Panga Aht hazary	2	9,700
	Makendevar	1	2,322
	Rajesh Ghaut	10	2,058

DISTRICTS & PERGUNNATTY CHUCKLAH.				No. of Pergs.	Ausil Jumma of 1135.
Perg. Koondy to Rogooram and Kishen mungul				1	47,387
Total ... Pergs.				247	3,77,079
of which					
Khalsa 2,50,854, and Jageer 1,26,224 Rs.					
Deduct Muscoot. 175 and Sebundy 27,676					27,851
					3,49,228
Teshkhexy valuation of dismembered Pergunnahs from the Khalsa portions, between 1135 and 1165, afterwards recovered					91,981
Abwabs to 1165:					
Chout Marhatta				49,574	
Khas-Noveessy				2,884	
Mat-hoot feel Khaneh				7,997	
Zer mat-hoot				2,454	
Foujedarry Abwab Gorahgaut				317	
					63,226
					3,20,473
Towfeer on the Jageer Circar Bhamondanger and Dewanny Mhy Narrain ausil				34,210	45,853
7 Keffyet Foujedarry in 1169, would have been on the whole, only				6,65,887,	
but was actually stated at					7,57,868
Total Malgoozary of Fakhercoondy to 1172				Rs.	11,24,194
2. Rangamutty in 1135, Cuch. Currybarry, 1 Koontak Gaut Goorlah Jammyra, &c.					
Khalsa: 11 Pergs. including the whole circar of Dheky, excepting.					
Keybarry			29,694		
Circar Ouller Kole 2 pergs.			2,220	36,575	
Ditto Dekankole Shawparke			4,661		
Jageer: 2. Gowwalparah Ballymarry in Bismou Circar Dekan Kole				12,579	
3. Majesparah Do. Circar				9,555	
4. Sair Rangamatty, now transferred to Gowalparah				20,543	
					79,252
3. Cooch Behar tribute, half the rental of Rajah Dejender					72,000
Total Foujedarry of Rungpoor Narain since 1773, about					12,75,440

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JUMMA KOOL Ausil and Ezafa, or improved Rent-roll of FAKHERCOONDY, &c., in its modern rated Divisions, compared with the ancient, inclusive of Rangamutty, on the expulsion of Cossim Aly in 1170, and nearly established in 1178 A. B.

DISTRICTS & PERGUNNATTY CHUCK.				No. of Pergs.	Ausil Jumma of 1170.	Bundobusty Jumma of 1170.
Chuck. Futterhpoor, Khalsa		9½ annas		25	60,843	
1. Perguns. Division: Bamindanga		4½ Do.		4	18,840	
Muntenna		Do.		3	18,882	3,88,773
Jepah				1	9,546	
Bahsout				1	6,536	
Audassey				1	8,716	

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DISTRICTS & PERGUNNATTY CHUCK.	No. of Pergs.	Ausil Jumma of 1170.	Bundobusty Jumma of 1170.
2. Karjuhaut Khalsa ... ... 10 annas	42	39,725	3,97,371
Do Jageer Mushroot 6		15,346	
3. Kankneah	54	51,687	91,199
4.a Bodah Khalsa duffer Poorub Bhaug Billai Bishen			
10. Rajeshgaut Mukendwar & Patgong	113	89,870	91,617
11. Pangah	2	9,700	35,575
Total Fakhercoondy	246	3,29,691	10,04,535
Perg. Koondy ... 4 Annas; 3¾ Do.; 7 Do.; 1¼ Do. division	1	47,387	83,407
Batushazary or Bycontpoor	1	...	30,651
Sayer Hant Murtizagunge	...	...	1,453
Mal Foujedarry	...	...	3,955
Opium Mehal	...	...	193
Total of Fakhercoondy and Koondy ...	248	3,77,078	11,24,194
Tannah Rangamutty	14	79,252	79,252
Total	262	4,56,330	12,03,446
Deduct Muscoorat & Sebundy	...	27,850	
Cooch Beyhar tribute of 72,000 Rs. to make up the Jumma Kool Sa. Rs.	...	4,28,480	Narrainy Rupees.

Here in 1172, as well as in every where else in Bengal, probably on the known fictitious ground of Nundcomar's collections the preceding year, a sudden prodigious reduction was made by the native ministry acting in behalf of the Company, in the amount of the established jumma of the province. It was stated in all, clear of mofussil charges, at 5,22,154 rupees. But it may have been reckoned 4 lacks more, or as much less, without any danger of detecting the falsehood, when there was no previous standard of comparison; and it has only been very lately, after entering on a minute detail of provincial accounts, the discovery was made, that the foujedarry keffyet of Cossim Ali had been unaccountably diminished on this occasion, from 7 lacks and a half to 1 and a half lack of rupees. On the same arbitrary principle of forming or drawing out a settlement of the revenues in 1173, an increase of 75,000 rupees appears in the bundobust. In 1178, the very year after the famine, and M.R. Khan's efficient administration, the whole rental was found to be nearly at its proper improved standard, being then rupees 11,05,605, though with deductions of batta, between narrainy and sicca rupees, zemindarry, and other serinjammy charges, all which were probably provided for or compromised, exclusive of the jumma kool of 1170, the net malgoozary did not exceed 8,93,313 sicca rupees. Soon after, the tribute of Cooch Beyhar, became a part of the annual income of Rungpoor. Nevertheless, with this addition in 1184, the clear revenue fell to 7,18,622 sicca rupees; and yet at the same time, the aumeeny investigation shewed territorial funds for producing 12,78,959 rupees, exclusive of 3,71,695 plateka, and besides a bazee zemeen with chakeran, of 1,84,053 begas, all in the districts of Fakhercoondy alone. In 1188, the farm of Goalpareh, being in fact only resumption of the sayer or duties formerly levied within the jurisdiction of Rangamatty on the trade to and from Asham, was productive of 46,551 increase to the foujedarry collections. But finally, notwithstanding every aid in 1190, the effective provincial jummabundy dwindled away to little more than 5 lacks of rupees, after

Foujedarry of Rungpoor.

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allowing one lack and a half for batta foujedarry and all mofussil expenses. On the whole, seven lacks of rupees must be reckoned the recoverable defalcation in the annual revenue of this province entire, unless ample, valid, and specific reasons applicable to the actual state of the country, in the minutest detail of local financial subdivisions, can be adduced to prove and justify, any real decline from the year 1170 to the present time.

NEABUT OF DACCA.

THIS great province, the former seat of Soubahdarry government, under the denomination of Jehangeernagur, and known on the khalsa records by the pergunnahty name of Jelahpoor, hath generally since the removal of the capital of the viceroyalty of Bengal to its present site of Moorshedabad in 1717, A.D. during the administration of Jaffier Khan, been ruled by the naib or deputy of the soubah; sometimes also holding in his own person, the more important efficient trust of imperial dewan. Thus Shahamet J[illegible]g Nowarish Mahomed Khan, the nephew of Aliverdi, continued for many years, until his death prior to the accession of the tyrant Surajeul Dowlah, to occupy both these posts, in violation of the Mogul constitution, and of course turned to his private [362] advantage the high incompatible powers of a double appointment (intended originally as mutual checks to each other, but then vested singly in himself) in the large authoritative improvement of the revenues of his proper local jurisdiction; without being made accountable to the state, for any thing beyond the antiquated crown rent called Ausil Jumma Toomary. It was in search of the treasure and provincial accounts, supposed to be in the possession of Kishendass, son of Raje Bullub, (who formed for himself the rich zemindarry of Rajenagur, and had amassed prodigious wealth in the abuse or management of the finances of the Neabut as minister to Shahamit Junge), that Suraje ul Dowlah was first tempted to commence hostilities on the English settlement of Calcutta, where Kishandass had taken refuge; ending at length in the memorable revolution of 1757. Cossim Ali soon afterwards peaceably obtained, what eluded the violent grasp of tyranny, in ascertaining the actual collections of the district, and realizing to the public treasury the keffyet or profits of former superintendents; though these were again partly in 1764, and wholly on the Company's acquisition of the Dewanny, fraudulently sunk under the double delegated administration of M. R. Khan. The whole extent, valuation, and circumstances affords almost an exact parallel to the zemindarry of Rajeshahy; being in all its dimensions, including islands in the mouth of the Ganges and Birmahpooter, 15,397 British square miles, producing an original Rental, now to be exhibited in detail, of about twenty-one lacks of rupees; and differing chiefly in its improved financial state, or as the grand emporium of cotton cloths with the finest muslins in the world, instead of the raw and manufactured silk principally found in the neighbouring mismanaged territory of Ranny Bowanny.

Neabut of Dacca.

Neabut of Dacca.

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Neabut of Dacca.—AUSIL JUMMA TOOMARY of the Chuckly of JEHANGEERNAGUR; composing the greatest part of the Province of Dacca, as originally formed in 1135; with annexations or dismemberments henceforward to the Bengal year 1172, according to M. R. Khan's Chucklehbundy.

CIRCARS and PERGUNNAHS.		Jumma Toomary, 1135.
Circar Bazoohay:		
Asha Akabad		9,691
Abrahimpoor		4,434
Aurungatiad		210
Anaitnagar		1,475
Aydgah		1,344
Alypoor		2,339
Boozergaumedpoor		4,647
Bhowal		66,552
Bagh Padshahy		232
Bary Shagurdy 29,000 kohan cowzees		796
Berbazoo Nosserit Shahy		1,36,346
Barpoor		1,350
Barpoor Bhelliah		130
Chandpertaub		36,145
Dary-baroo		9,586
Gunje Sunkerabad		104
Gobindpoor		1,166
Huat Husseinabad		29
Hussein Shahy Char-bazoo		29,894
Jehangur-nagur Havillee		41,961
Jehangur buldah, or city		1,23,371
Jehanabad		2,042
Joot-Choobtray		2,691
Janpoor		1,559
Jaffier-abad		40
Khanjahan Bahadernagur		9
Khalul-abad		9,045
Kassimnagur		37,949
Kassimpoor Bhagmarah		981
Kassimpoor Sausin Bassen		2,564
Kassimpoor Killian bery		2,064
Kahly-joory		2,261
Kudda-hussein nagur		962
Kashypoor		4,634
Mobarick-aujal		15,917
Mokum-abad		19,968
Mahomedpoor		3,192
Mahomed-nagur, or Noeral hussein		847
Nundlalpoor of Chandpertaub		154
Nussur aujal		56,240
Noor ullah poor		22,500
Peshcush Bazur of the city	4,809	
Raipoor nundlalpoor	3,064	
Russidpoor	2,343	
Ruffia nagur	125	
Selimpertaup	6,033	
Said poor	106	
Seif poor	2,003	
Sultanpertaub	38,226	
Said poor noabad	77	
Serai Muly dher	436	
Shagurdi	2,546	
Sejah-abad	5,888	
Shazadpoor	5,244	

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NEABUT OF DACCA

CHUCKLEH JEHANGEER.

CIRCARS and PERGUNNAHS.		Jumma Toomary, 1135.
Shahjehanpoor	1,589	
Shah augil	21,723	
Shaisteh abad	726	
Sahib-abad	1,735	
Talibabad and Azimabad	3,580	
Yusef poor of Khabelabad	2,698	
Zuffer aujal	6,989	
		7,69,561
Circar Audipoor :		
Akorraillah	75	
Amberpoor, &c.		
Dhermpoor	4,453	
Davodpoor	6,867	
Havellee Raipoor	947	
Kootwally, &c.	29,925	
Komillah Gur	188	
Kote Kenulla	80	
Noornagur	25,000	
Raje gong	325	
		67,860
Circar Jeradkhaneh :		
Akle	6,444	8,776
Bunger	2,332	
Circar Duralzerb :		
Mint of the city of Jehangurnagur		17,216
		[363]
Circar Sunargam :		
Auter Shahpoor		8,683
Aspoor		1,183
Amurabad Bickerampoor		4,403
Amurabad Dunderah		4,617
Amurabad Noabad Bulwah		289
Amurabad Havillee Sunargan		3,211
Aurungabad		23
Aumerabad Dundera		1,173
Allahabad		455
Baggazir		2,400
Bhulwah		52,412
Buasik		7,041
Berdek		5,384
Bugy		1,046
Baboo Poor		350
Bickerampoor		1,03,001
Bowangur		5,092
Buldah Kahl		62,644
Bunder Akrempoor		4,102
Buchendy		2,972
Buliampoor		627
Burak Kenael		8,000
Bodekgong		1,602
Belsak		3,600
Doorlay		4,723
Dohae		8,787
Decan Shahpoor		3,417
Denderah		7,030
Eatikadpoor		2,737
Gungamundel		16,389
Gonanundy		11,810
Gopaul nagur		615
Gopaul nagur Bulwah		2,963
Gozer Seupoor		62

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CIRCARS and PERGUNNAHS.			Jumma Toomary, 1135.
Homnabad			26,817
Huat Aslamabad			1,187
Havilla Sunargam			8,092
Jogdeah			16,984
Khezerpoor			15,163
Katikpoor			8,473
Kunchenpoor			2,090
Kerdy			3,058
Kassimpoor Muchwa Kahl			610
Kassimpoor Sellamutty			8,500
Kudwah Bulwah			3,540
Lohgurrah			4,690
Mirzapoor			2,824
Mahomedpoor			46
Mirzanagur of Gopaulnagur			143
Mhircool			18,000
Mohabitpoor			6,456
Mhichal			3,322
Manohupoor			2,030
Mauzimpoor			5,238
Mehar			7,894
Mobaricknagur			139
Musarypoor			411
Mohey ul dun poor			5,792
Narrainpoor			3,284
Noabad			3,401
Pishcush Ragoo Canongoe			1,000
Phit Kurah			22,377
Rhinghat			2,062
Rassoolpoor			16,974
Rampoor			911
Raipoor			864
Singhugong			14,397
Shampoor			2,249
Serrijchaul			1,321
Shaisteh nagur			993
Singhai			3,516
Shamnagur			41
Saugdy			2,942
Shahzadpoor			1,994
Sujahnagur			1,719
Sujah abad			1,283
Shaistehnagur of Futtehjungpoor			13
Shahbunder Bickrampoor			1,25,000
Torah			14,381
			7,16,924
Circar Futtehabad :			
Auter Shahbazpoor	7,030		
Bhowanypoor	10		
Chur Mukendiah	11,815		
Dican Shahbazpoor	3,432		
Futtehpoor	901		
Kassimpoor Nelhetty	679		1,40,303
Mhesuah	5,716		
Nelhutty	4,188		
Nemuch Mhal	4,794		
Sultanpoor Sheffiapoor	3,842		
Sundup	54,696		
Selimabad	43,166		
Sahibabad	34		
			8,57,227

NATIONAL ARCHIVES OF INDIA

NEABUT OF DACCA.

AUSIL JUMMA TOOMARY of the Chuck. JEHANGEERNAGUR, from 1135 to 1172 A. B.

CIRCARS and PERGUNNAHS.		Jumma Toomary, 1135.
Six Circars brought forward...		17,20,643
Circar Boklah :		
Agurbusty	4,833	
Aurungabad	1,199	
Agurbilla	952	
Adrakpoor	10,807	
Adrilpoor	47,704	
Burmahan	5,288	
Billary	7,618	
Bungrowlah	11,044	
Bangpoor	5,114	
Bhendy-gahty	1,488	
Chur-amendy	366	
Chunder-deep	6,608	
Decan-Chaug	717	
Dustoor or Chunderkole	717	
Diniarpool	14,747	
Fursetpoor	2,434	
Futteh Jungpoor	3,926	
Gonanundy	389	1,92,448
Hvajupoor	1,085	
Janpoor	671	
Khanjehanpoor	12	
Kally Soondy	21	
Kehlhady	4,868	
Konderypoor	5,754	
Koowerpoor	13	
Kootwally barah...	6,926	
Kehtamnagur	21	
Mahomedpoor	2,711	
Mohabitpoor	2,929	
Mobaricknagur	91	
Mujerdy	6,257	
Narrainpoor	237	
Nazupoor	239	
Poorub Chaug	4,416	
Ramnagur	1,095	
Rossidabad	663	
Serirampoor	8,605	
Shahzadpoor	10,352	
Sultanabad	363	
Sultan-nagur	1,703	
Shaistehnagur	3,956	
Shaistehnagur of Adilpoor	1,611	
Total Chuck. Jehangeernagur in 1135		19,13,091

NEABUT OF DACCA.

MODAKHIL and MOKHAREJE in the Neabut of Dacca, from 1135 to 1172 A.B.

CHUCKS., CIRCARS and PERGUNNAHS.	Jumma Toomary, 1135.
Mokhazeje or Dismemberments.	
Chuck: Jehangeernager.	
Seven Circars and 232 Pergs. in 1135 A. B. Zemindarry of Tipperah, formed of the	19,13,091

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CHUCKS., CIRCARS and PERGUNNAHS.			Jumma Toomary, 1135.
Perg. 20	Circar of Audipoor entire, excepting Pergunnah Davodpoor	60,993	
Perg. 4	Circar Sunargam, viz.:		
	Mhercool	18,000	
	Bagasar	2,400	
	Burak-kindal	8,000	
	Bilsah	3,600	
		32,000	
Perg. 24.	Total Zemindarry dismembered	92,993	
	Zemindary of Rajeshahy, part of 8 Pergs. in different Circars detailed under this head as dismembered from Jehangeernagur at the Ausil Jumma of	28,621	
	Zemindarry of Rokinpoor.		
	Dismembered portions of Pergs. 12 in different Circars of the Chuck. Jehangeernagur, particularly in the account of this Zemindarry	22,920	
	Total remaining to the Neabut of Chuck. Jehang.		17,68,557
	Mokakhil or Annexations.		
Chuck: Gorahgaut.			
Circar Bazoohay:			
Perg.	Allepsing	44,955	
	Momensing	44,476	
	Ahin Mhal Bhowal	215	
Circar, Gorahgaut:			
	Zuffer Shahy	17,008	
			1,06,655
Chuck. Silhet:			
Pergs.	Seryle or Satraundel	1,11,084	
	Zein Shahy	33,820	
	Turref, tot. 16,217 Kissmut	11,836	
			1,56,740
Chuck. Curry-barry:			
Perg. Circar Bazoohay.	Shurpoor Dushawnah	16,750	
	Soosing entire	18,850	
	Curry-barry Sayer	15,064	
			50,664
Chuck. Jessore:			
Perg. Circar Khalufitate	Rajepoor	322	
	Kassempoor...	518	
	Bengong	2,492	
	Shubpoor	400	
	Nazirpoor	450	
	Sultanpoor Dhooniah Kahly	647	
			4,829
Chuck. Bhoosnah:			[365]
17.			
Circar Futtehabad.	Telalpoor k.	63,719	
	Telker	451	
	Khezerpoor	7,971	
	Pat Paassara	3,683	
	Sudeh	1,722	
	Tanhahsery	1,519	
	Kuhsuckpoor	2,946	
	Cher-hai	1,905	4,26,979
	Khas Bazar	472	
	Gossa	3,003	
	Neamotpoor	2,141	
	Havilee Futtehad.	1,810	

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CHUCKS., CIRCARS and PERGUNNAHS.				Jumma Toomary, 1135.
Cir. Mahmood. Shahpoor	5,166			
Mehim Shahy	2,661			
Neldy	4,443			
Nussib Shahy	1,174			
Bilgatchy	288			
		1,08,091		
Perg: 241 Total gross Ausil Jumma of the Neabut to 1172 A.B. Sa. Rupees ...				21,95,536
Of which originally, as in 1135, the Khalsa portion of the Chuck. of Jehangur alone, stood		7,99,995		
Jageer, Nowareh	6,03,715			
Askam	1,02,684			
Circar, &c.	4,06,697			
		11,13,096		
And with Annexations to 1172, as follows:				
Khalsa portion in 6 chucks.		10,83,776		
Jageer, Nowareh	6,81,846	11,11,760		
Asham	1,27,405			
Circar, &c.	3,02,509			
Muscoorat, to be deducted:				
Nancar		2,392		
Neemtucky		3,665		
Moccudemy		99		
Aymah		112		
Muddedmash		311		
Rozinah		53		
				96,634
TOTAL		6,634		
Sebundy, for the Jageer of the nazim		90,000		
TOTAL net original Rent of the Neabut in 1172				20,98,902

JUMMABUNDA KOOL, of the Neabut of Dacca, as before described, including original, with increased Assessments, to 1172, Bengal style.

AUSIL JUMMA TOOMARY of the whole province Khalsa and Jageer, before stated, clear of charges		20,98,902
Abwabs to 1755 A.D.		
1. Khas-noveessy	60,432	
2. Nuzeraneh Mokurrery	1,89,052	
3. Zer Mat-hoot	9,590	
4. Foujedarry Abwab	7,727	
5. Court Marhatteh	1,12,090	
6. Serf Sicca	3,21,336	
		7,00,227
7. Towfeer on Jageers to 1163-5 as follows:		
1. Circar Aly and Dewany	1,90,430	
2. Bukshi. Perg. Turru	28,581	
3. Nowareh and Asham	5,83,250	
		8,02,

NATIONAL ARCHIVES OF INDIA

JUMMABUNDA KOOL, of the Neabut of Dacca, as before described, including original, with increased Assessments, to 1172, Bengal style.

8. Keffyet on the Khalsa territory, to the same date :			
1. Russoom Malzaminy and Secuns. profits on the pergunnahs of Boozergaumedpoor, &c.	1,02,621		
2. Increase on the sayer of Sharbunder, &c.	78,622		
		1,81,243	
TOTAL Ausil and Ezafa of the Neabut of Dacca, to the death of Shahamut Jung, including a keffyet or profit of Rs. 15,77,172, privately enjoyed by that naib soubahdar and dewan, until the time of his death, but altogether resumed by Cossim Ali in 1168, for the state			37,82,633

N. B.—In the Accounts of the Nowareh zemindarries of Seryle and Zun Shahy, when annexed to Sylhet, there is a deduction from their jumma of Rs. 66,168 as so much retained from the exchequer dues for themselves. On the other hand, in the particulars of the Nowareh assignments, exclusive of the original standard amount of the whole jagur, being Rs. 7,78,954, there appear to have been received by, though not regularly passed in the Accounts of government, Rs. 64,498, under the heads of Peshcush or Serf, paid by the Nowareh zemindars, and probably those of the two foregoing pergunnahs ; in which case, the receipts nearly counterbalance the deduction that might otherwise have been usually allowed of.

Again it appears, that near one lack and a half of rupees had been added to the Jummabundy Kool of the Neabut, besides every other increase, to the year of the acquisition of the dewanny in 1172, in zemindarry detail, making the net Malgoozary of the province, no more than Rupees 37,26,584 ; as follows. [366]

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NEABUT OF DACCA.

EAHTIMAMBUNDY Khalsa and Jageer, original with increased Assessments, of the principal Zemindarry of the Province of Dacca, as in 1165 A. B. when the whole number of these territorial trusts, comprizing the before stated 241 whole or broken Pergunnahs, were reckoned 412 Athals or Farms, under the same number of Land-holders, paying separately their yearly Rents to Government; and in like manner continued, to 1172, after annexation of the three Pergunnahs of Seryle Zein, Shahy, and Turruff, from the neighbouring Chucklahs of Sylhet.

EAHTIMAMDARRIES or ZEMINDARRIES.	No. of Zemindarry.	No. of Mhals.	Ausil Jumma of 1135.			Jumma Kool Ausil & Abwab, 1170.
			Khalsa.	Jageer.	Total.	
HUZOREE SERISHTEH:						
In the fork or islands of the Ganges and Migna west of the former River, south of Dacca.						
Perg. Jelapoor, &c. to Noorullah and Rooh Ullahs, chiefly in Bhoosnah and west of the Ganges ...	3	18	85,915	17,419	1,03,335	1,53,005
Rajenagur, &c. to Luchynarrain, chiefly formed from the pergs. of the Havilee of Dacca, Brickrampoor and Seliamabad, in the fork or islands of the Ganges, and Migna, south of Dacca	1	38	26,008	60,289	86,298	88,389
Chunderdup, &c. to Audinarrain of the Ganges	1	22	1,170	58,581	59,751	68,509
Adilpoor, &c. to Rambullub, in the fork of the Ganges, and Migna at the confluence ...	3	8	2,816	44,199	47,015	1,06,270
Boozerg Aumedpoor, to Mahomed Saduck, west of Ganges ...	1	8	3,227	2,704	5,931	2,01,274
Selimabad entire to Joynarrain and Bowany Churn, &c. Chowdries west of Ganges ...	4	2	2,694	10,886	13,574	40,190
Ruttundy Kalcapoor to Kishemam, at the mouth of Ganges	1	1	1,339	437	1,777	18,643
Russoolpoor to Abduluhman, &c. with Katickpoor and ports of Edin	4	4	15,356	14,364	29,720	50,387
Adrackpoor and Shapistnagur, &c. to Mur Aly, &c.	2	2	2,001	4,818	6,819	23,173
Ramnagur, &c. to Ramdoss Sein	1	3	1,518	492	2,010	13,952
Bykoutpoor to Kurrutnarrain, taken from Bickram Noossuretshey	1	1	10,816	486	11,302	17,261
Decan Shahbazpoor, Suirampoor, &c. to Booshan Ullah ...	3	3	16,013	7,166	23,179	78,164
Ootu Shahbazpoor island, Shuiram, &c. ...	3	1	93	4,901	4,994	13,777
Soondeep island, Buktiarsing, &c. Choudries	3	1	54,696	...	54,696	1,08,470
Gonanundy to Hurryha, &c. east of the Migna	6	1	3,407	8,584	11,992	25,633

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	EAHTIMAMDARRIES or ZEMINDARRIES.	No. of Zemindars.	No. of Mhals.	Ausil Jumma of 1135.			Jumma Kool Ausil and Abwab, 1170.
				Khalsa.	Jageer.	Total.	
	Names of Zemindars.						
East of the Migna.	Singhugong and Kunchinpoor to Kuoo, &c. ditto	3	2	5,737	3,388	9,125	22,028
	Torah, Abrahimpoor to Russool Kassin Shuffia, ditto ...	8	2	13,292	1,088	14,501	49,588
	Mehah entire Hing Raje Doonah	3	1	2,961	4,934	7,895	30,914
	Doorlay entire, to Tutteh and Maroom	2	1	7,424	...	7,424	40,519
	Sangdy to Shahbaz, &c. Chowdries	5	1	2,172	770	2,942	11,118
	Kassimpoor Muchwa Kahl, &c. to Nerotim	1	2	387	2,561	2,948	9,844
	Homnabad to Dowlet Jelal Bukhsh, &c.	2	1	26,827	...	26,827	1,09,231
	Kudwah Ammabad to Bijeynarrain, &c.	3	3	9,926	...	9,926	38,302
	Bhulwah to Raje Kurrutnarrain ...	3	1	14,271	26,891	41,162	1,35,982
	Jugdia to Rugooram, &c. — ...	3	1	...	16,984	16,984	17,737
	Danderah and Allahabad to Mahomed Arayet, &c. ...	2	2	2,348	5,138	7,486	48,638
	Choweh Gong to Madhoo, &c. ...	5	1	45	1,556	1,602	13,411
							[367]
East of the Migna.	Baboopoor, Audynarrain ...	1	1	350	...	350	12,984
	Gopaulpoor, Mirzanagur, Shufuldin	2	2	3,106	...	3,106	15,889
	Mhrychauls Nusingh ...	4	1	2,797	148	2,946	14,092
	Gungamundel, &c. Mahomed Jaffier	1	7	28,568	8,113	36,681	1,03,725
	Phit Kinan, &c. Abdul Hussuin...	2	4	32,015	4,166	36,181	94,638
East of the Birmahpooter.	Nussin Aujal, E. of Birmahpooter, Cunganarrian	7	1	22,395	33,844	56,240	48,070
	Zein Shahy do.	1	1	...	11,820	11,820	23,407
	Sherpoor, Duskawnah, Benodnarrain	1	1	33	19,799	19,833	25,186
	Momendsing and Ziffer, divided Pimkishen	2	2	57,142	4,342	61,484	1,07,438
	Alepsing, west of Birhmahpooter Hurryram	1	1	16,564	6,518	23,102	69,387
	Soosing Noossint Sheahy, E. of do. Ruttensing	2	1	...	22,563	22,563	35,192
	Turuf, east of the Sertnah ...	1	1	...	11,836	11,836	30,404
	Balsmah and Satgam, dependent on Turuf Riaz Uldien ...	1	2	...	4,611	4,611	12,657

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EAHTIMAMDARRIES or ZEMINDARRIES.	No. of Zemindarry.	No. of Mhals.	Ausil Jumma of 1135. Khalsa.	Jageer.	Total.	Jumma Kool Ausil & Abwab, 1170.
West of the Birmahpooter, and North of Dacca. Tup. Noorullahpoor, Hussen, Shahy, and Alen Tahl	3	27	21,144	45,075	66,220	1,04,066
Kassimpoor, Sassin Bassin, and Azimpoor, Bhowany Pusad ...	1	2	2,121	2,826	4,948	12,455
Talibabad, &c. to Zeya, &c. ...	2	1	3,454	...	3,454	10,735
Nazupoor, &c. Perg. Kassimnagur, Shemsuldion ...	1	2	8,176	1,247	9,424	37,311
Sultanabad, &c. do. Hussin Aly	1	1	777	102	880	17,168
Havilla, Selimhabad, 7 annas ...	1	1	373	252	625	11,096
Azimpoor, &c.	1	1	952	3,460	4,412	10,171
Tunockhabad, Perg. Singhergong	1	1	4,577	831	5,408	25,104
Ren Bhorsal, Perg. Alepsing ..	1	1	7,676	317	7,993	14,173
Muzzerdu Perg. Bubazoo, N. Shahy	...	...	...	...	...	...
Hejrahdn do. Alla o dien ...	1	1	8,110	...	8,110	23,533
Kulsy, Perg. Sultan, pertaub, shenram, &c.	5	1	1,149	9 996	11,145	14,644
Tal. Talook, Gholam, Myder, perg. Jelalpoor, &c.	1	1	9,054	...	9,054	17,031
Chundusing Jiggudany ...	1	1	60	3,061	3,121	10,664
Mahomed Ahbal	1	1	4,850	103	4,954	8,201
Serandal, &c.	1	1	3,215	327	3,542	8,947
TOTAL Maal ...	126	260	5 56,463	4,93,987	10,50,454	24,61,315
Sayre. City of Darry excepting Curry Barry. Shahbunder, Senjpoor, & Kassimpoor Sahibaam	1	2	1,04,467	7,482	1,11,949	2,84,833
Bhandy Gohlah	...	1	20,554	...	20,554	47,869
Abrahimpoor, &c.	...	1	28,979	1,195	30,174	53,338
Curry Barry, east of Birmahpooter, Noornarrain ...	1	1	...	13,536	13,536	23,640
Sahibabad	1	1	...	1,562	1,562	8,162
Bhandy, Munrah, Nudrah ...	1	1	...	4,224	4,224	10,806
Jatnapoor	1	1	2,553	...	2,553	16 964
	131	208	7,13.016	5,21,986	12.35,016	29,06,927
NIZAMUT SERISHTEH.						
Boulheh Kahl, &c. E. of Migna, Mahomed Ibrahim ...	1	3	8,893	74.950	83,843	1,36,222
Bhowal W. of the Birmahpooter, Eindernarrain	3	1	23,116	40.891	64,007	32.003
Seryle or Sitrakundel, E. of the Sumah and Migna, Mahd. Haddy	1	1	...	14,095	14,095	40,324
Bickerampoor, &c. south west of Dacca, Rajah Ram ...	1	1	...	14,261	14.261	24.565
Chandpertaub, division of Ram Mohun	1	1	4,306	...	4,306	9.690
Tal. Talooker, Hurrynarrain, perg. Jelalpoor	1	1	8,436	1,753	10.190	17,263
Sayre. Tobacco & Deribahfran, mahls, Ganges & Sahiston	...	24	6,606	37,707	44,313	1,26,097
	139	240	7,64,373	7,05.643	14,70,021	32,93,091
Muscoory Talooks, belonging to both departments, each under a Jumma of eight thousand rupees, and togr. ...	279	175	3,19,403	4,06,117	4,25,515	4,33,493
	418	415	10,83,776	11,11,760	21,95,536	37,26,584

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NEABUT OF DACCA.

	EAHTIMAMDARRIES improved in Rental subsequent to the Year 1170, A. B.		Jumma Kool to 1172.
	Huzoree Serisatah of 1170, brought over		31,49,297
Perg.	Rajenagur, &c.-		1,708
	Chunderdup		4,996
	Seliamabad entire		18,322
	Ruttundee Kalcapoor		976
	Russoolpoor		5,745
	Bykontpoor		1,213
	Decanshahbazpoor		1,325
	Ostershahbazpoor		1,722
	Gonanundy		1,710
	Torah		6,399
	Mehah entire		3,839
	Doorlay entire...		4,950
	Kudwah		1,243
	Gopaulpoor		2,534
	Sheerpoor Duskannah		5,239
	Momensing, &c.		1,164
	Alepsing entire		4,207
	Noorullahpoor, &c.		28,368
	Sultanabad		2,688
	Mazzudee		2,073
	Hijrahdee		4,455
	Sirandal		979
	Total Huzoree Serishtah		32,55,152
	Nizamut Serishta brought over	5,77,287	
Perg.	Buldah Kahl, &c.	34,864	
	Seryle, &c.	5,618	
			6,17,769
	TOTAL of the improved rental of the Neabut in both departments, to 1172, exclusive of increase on the Muscoory talooks under the jumma of 8,000 rupees		38,72,921

Neabut of Dacca.

THE Neabut of Dacca ruled uncontroled sometime, and so long after the year A. D. 1765, by M. R. Khan, exhibits the most striking instance, among all the provinces dependent on Bengal, of the enormous and fraudulent defalcation of established revenue, from the period of the Company's aquisition of the Dewanny. Thus it appears from the foregoing Statement, that the annual malgoozary of government exceed thirty-eight lacks of rupees; and if the Hustabood account of Rajebullub, formed under the administration of Shahamut Jung, said to be in the possession of and used in terrorem by M. R. Khan, to make good his private bundobusty agreements, could have been procured, or verified by documental proofs in detail, as stated traditionally in the total, at a gross rental of fifty-six lacks; the net assessment of the sovereign would appear extremely moderate, and must have been at all times; fully realized with ease; even after making an ample allowance for the necessary Sebundy troops, and real diminution in the sayer duties of the city of Jehangeernagur since the decline of its commerce, with reform of the marine and military establishments, serving before to enrich that provincial capital, besides the usual deduction of 20 per cent. for defraying the whole ordinary Mofussil expense of the collections, when such charge, under the description of Serinjammy, is not otherwise compromised for with the zemindars, at the lesser rate of the muscoorar, or condition of suspending enquiry into the actual receipts from the country. Notwithstanding, however, all these favourable circumstances, the jumma kool of the neabut was shamelessly reduced by the settlement of 1172, suddenly from its former proper

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standard, to the comparatively paltry income of twenty and a half lacks of rupees, of which only 11½ lacks ausil toomary, 3½ lacks abwabs, and 5½ lacks more in lieu of the large resumed keffyet or profits of the Neabut Soubahdarry, acquired in the long administration of Shahamut Jung, by continued improvements of the imperial finance. But from the inadequate revenue thus stated as the stipulated dues of the exchequer, a new or fictitious charge of rupees 3,40,163 was introduced, on pretence of defraying the expense of provincial management; and must; with the old authorized allowance of muscoorat, besides sebundy, and 76,095 more as the deficiency of the Shahbunder, &c., be deducted from the total forthcoming, to shew the actual receipts of the public treasury. Supposing the whole demand passed on account with the Company fully realized, and which will then stand only at the net effective jumma of 15,37,108 rupees, to acquiesce in the belief of either the expediency or reality of so rapid or prodigious a decline of the established rental, would be a reproach on the credulity of the most ignorant, even if the truth of the fact being otherwise were not so notoriously known, and susceptible of undeniable proof, where self-evident grounds of faith might be wanting;—but to admit the possible loss of near a moiety of the original territorial assessment of Dacca, it would be necessary to shew that one half, or more than seven thousand square miles of the dimensions of that great province, had been as instantaneously overwhelmed, or calamitously rendered unproductive, in the hour of concluding the first Dewanny settlement of M. R. Kan in 1172, as the whole was found (in such event indeed miraculously) restored to nearly its premature state, at the close of his administration in 1178, being the year immediately following the famine. At the same time, great allowance must undoubtedly always be made for considerable changes in the extent and valuation of some of the principal eahtimamdarics of a district intersected by the various branches, and frequently torn from the confluence of two of the greatest rivers of the world, rushing impetuously, during the periodical rains, to the neighbouring sea, in so much that here, where the income of the state, like the rest of Hindostan, depends on the rebba or fourth proprietary share in the produce of the lands, allowing twenty per cent. on that rental for all charges of zemindary management, and to enrich the official occupants as farmers general; it will be morally impossible ever to extend the period of territorial leases beyond the term of a single year, without probable ruin to the farming contractors, or large extravagant remissions on the part of government. Yet it invariably happens, that as much as is gained annually by direliction or collusion on one side, as may be lost [369] on the other, by successive ravages of the current and opposing tides, while repeated overflowings, with rich deposits of mould, washed down with the stream, bestow extraordinary fertility on the extensive inundated borders of the river. Such consequent alterations, then, require the vigilant attention of the superior officers of the exchequer, to prevent continual diminutions of the revenue through a cause so powerful, when aided by the fraudulent encroachments of landholders alone, subject perhaps to the ineffectual check of corrupt native comptrollers.

Neabut of Dacca.

Accordingly, under Mussulman administration, the important duty of local inspection, seems not to have been so much neglected as at present. Thus we find the petty zemindarry of Bosergaumepoor, in the space of five and thirty years anterior to 1170, improved in its rental from 6,000 rupees to two lacks, chiefly through new acquisitions of soil, though doubtless, partly from amelioration of the uncultivated wastes of the Sunderbunds; increased manufacture of salt, or growth of beetlenut; together with the other great operative cause of apparent general improvement throughout Bengal, in the decreasing value of silver;—and thus the pergunnah of Ruttundee Kalcapore, with some more, at the united mouths of the Ganges and Birmahpooter, were gradually formed, and progressively assessed, to compensate for loss of adjacent rated mehals destroyed by inundation; while, on the contrary, in later time, it is well known that churs or islands have appeared, and been made productive to private individuals, with large tracts

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of improveable territory in the Sunderbunds, without being in any degree turned to the real public advantage of the protecting sovereign proprietor. To return from this digression, more generally to the hackicut jumma of the neabut of Dacca, it is to be observed, that in 1173 a fallacious increase of 5,000 rupees was here, in like manner as in the other provinces of the Soubah, added to the ostensible bundobusty agreement, of the preceding year; but with certainty of ample indemnification to the framers of the settlement, in the mode of liquidating supposed balances. In 1176, however, the malgoozary accounted for, appears effectually to have risen to Rs. 23,02,222; and in 1178, the year after the famine, I had opportunity to know (being on the spot, and employed partly, though not then in the Company's service, in drawing out the settlement; which, in fact, was all that in the yearly period of immediate English administration, could have been done even by the deputed resident at the Durbar himself, with the best abilities and inclination to do ample justice to his employers, under the prevalent corrupt influence of former native managers) that it amounted to upwards of twenty-nine lacks; and I had also at the same time, the most convincing proofs, that besides this net revenue, afterwards in a manner wholly collected, clear of every charge except the unmerited pensions bestowed on the creatures of the dismissed dewanny Naib large voluntary gifts, perhaps in all equivalent to the defalcation that had taken place in the public income since the year 1172, were received from the zemindarry, for the indulgence of paying no more than the lately reduced standard of rent by Hindostanny mutseddies, being the efficient officers of the exchequer, solely possessed of power and knowledge to controul the finances, with full intelligence or beneficial economical effect, in 1184, thirty lacks may be stated as the actually realized malgoozary of Dacca, and yet by the aumeeny investigation, brought up nearly to the same period, the actual financial funds of the province were found to be dussmasha, or Arcot rupees 43,63,561, being only about eight per cent. worse than siccas; which indeed I am inclined to think not much short of the true amount, supposing it to be free of every other charge except the zemindarry russoom of five per cent. on the gross collections, agreeable to the ordinary rule of hustabood deductions of expense, where servants allowances in land, have also been admitted of; more especially as the mofussil canongoes, who must have furnished the accounts, were officially independent of those of the sudder, and therefore in some degree, of the principal native mutseddy, under whose direction the enquiry was conducted; and as besides the jumma stated, Bazee Zemeen with Chakeran allotments to the extent of 8,01,572 beghas, to be valued at an equal number of rupees, are to be added in the calculation of gross annual rental.—But as the component parts of the established assessment, ascertained on this occasion, seems curious, I shall here insert them, under their general heads, as specified for the huzuree department; viz.

1.	Ausil, from the Mugma dewanny, or bundabost of 1172 or 73 ... ... Rupees		19,62,936
2.	Abwab, subsequent to that period, during the company's administration		8,36,863
3.	Dustoor chakran, or servants fees		5,947
		Rs.	28,05,746
4.	Sayer, customs of the shahbunder, gauts, gunges, or salt works	1,76,001	
5.	Mat-hooty, or occasional taxes, levied by the zemindarry on the ryots	4,52,132	
6.	Bazee-duffa, arising from fruits, artificers, &c.	28,230	
7.	Serf, batta or exchange between arcots and siccas	2,11,712	
			8,68,075
		Rs.	36,73,821

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Of which were talooks, or principal zemindarries 19,09,253
And muscoories, or lesser subordinate eahtimams 17,64,569

The whole added to the separate hustabood of the Nizamut portion, being 6,89,740

Rs. 43,63,561

make up the total aumeeny rental in 1182 as before stated; and all this, supposed to be raised on a basis of included ausil toomary jumma only of eleven and a half lack of rupees, being little more than half of the amount real to be found of that original standard assessment in the whole Neabut or modern province of Dacca.

Finally, in 1190; even after an apparent increase of upwards of four and a half lacks of rupees in 1188, on the net jumabundy of the preceding year, and then deducting two and a half lacks for ordinary mofussil charges, inclusive of the neabut superabundant pensions, still the effective yearly malgoozary, fall considerably short of twenty-eight lacks, and certainly left a recoverable defalcation throughout the province entire, of at least ten lacks more in sicca rupees, of clear annual income. [370]

The six foregoing extensive districts of the dewanny portion of Bengal, under the immediate single jurisdiction of so many zemindars, foujedars, or naibs of the Nizamut, as constituting by far the better part of the whole soubah in dimensions or valued rent, and as involving the greater share of the vast sum lost by native fraud, mismanagement, or ignorance, to the public exchequer, since the company's acquisition of the Dewanny to May 1784, A.D. though still no less expedient than easily to be regained by government, with even a prodigious relief to the country, in reduction and limitation of the yearly demands of revenue from the great body of the people; these, it is repeated, merit more particularly to be distinguished and classed together, as the countries of greater defalcation; and it is therefore I here present a Summary of what hath already been set forth more in detail, throughout the preceding pages.

Neabut of Dacca.

Territorial Jurisdiction.	British sqr. Miles.	No. of Pergs. &c.	Net Jummabundy of M. R. Khan, in 1172.	Gross Jumma of 1135, as distributed, to 1172, Khalsa & Jageers.	Net Revenue to the year 1172, in round numbers.	Total net Revenue of 1190 in round numbers.	Recoverable Defalcation.
Neabut of Dacca ...	15,397	241	16,13,202	21,95,536	38,00,000	28,00,000	10,00,000
Foujedarry of Purneah ...	5,119	31	14,22,536	3,44,229	19 45,000	7,45,000	12,00,000
,, Rungpore	6,610	262	5,46,154	4,56,330	12,00 000	5,00,000	7,00,000
Zemindarry of Rajeshahy	12,909	181	26,01,578	21 31,664	35 00,000	20,00,000	15,00,000
,, Dinagepoor	4,119	121	17,82,218	7 54,433	26,00,000	12,00,000	14,00,000
,, Berbhoom	3,858	24	7,96,879	3,71,137	13,00,000	5,00,000	8,00,000
Total six Districts ...	48,012	860	87,62,567	62,53,329	1,43,45,000	77,45,000	66,00,000
Productive dewanny portion of the Soubah entire	Estimate. 63,000	1,409	1,45,93,519	1,04,96,638	2,08,94,413	1,29,83,455	79,10,958
Remains to be accounted for, exclusive of Sayer, mint, &c. and the whole ceded portion of the lands of Bengal.	15,988	549	58,30,912	42,43,309	65 49,413	52,38,455	on Balance. 13,10,958

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ZEMINDARRY OF NUDDEAH.

THE historical detail of the district, with those which follow next in order of the Dewanny portion of the lands of Bengal, may be comprized in a narrow compass, as the comparative defalcation of revenue since the commencement of the Company's administration, will appear inconsiderable, after reviewing the accounts of the six preceding larger territorial jurisdictions of the soubah. The sum total however of the deficiency, though distributed into a greater number of smaller financial divisions of country, is too important in itself, to be overlooked, and demands perhaps our more particular attention. That if sums to be almost wholly incurred subsequent to the period of M. R. Khan's first settlement in 1172, A. B. when as may be seen in a memorandum at the close of the former section, the remainder of the jumma to be accounted for according to his bundobust, differs very little in amount (about 71,84,618) from the supposed enormous exaction of Cossim Ally, continued, and in some instances even increased to the moment of concluding the famous original standard of reduced rental in behalf of the English government, termed Mujmuah Dewanny. Conformably then to the plan of exhibiting now a view of the districts of lesser defalcation, dependant on Bengal, it is to be observed, that the zemindarry here begun with, denominated, on the khalsa records, Aukeherah, by the late official leaseholder, from his own name and ordinary place of residency Kisenagur; or more commonly Nudeah; as the wellknown ancient capital of a Hindoo, principality anterior to the Mogul conquest, and in modern times the seat of a Brahmin seminary, (endowed clandestinely, though highly worthy of the sovereign's confirmation), is, in all its dimensions, exclusive of some lately acquired mhals by purchase, under the recently adopted system of territorial sales for the liquidation of balances 3,151 B. sqr. miles of arable fertile land advantageously situated on the eastern banks of the river Hooghly, near all the chief European establishments in this part of India, and benefiting largely from their united commerce or consumption of agricultural produce. It has the misfortune internally, and influences that of the exchequer in being the second in extent or consideration to Rajeshahy among these eahtimams under the weak interested management of a single Brahmin landholder. He derives his descent, in Mahomeddan contemplation no doubt, from the great progenitor of mankind Adam! though by the domestic nomenclature of his ancestors, where vulgar dates of course are lost in the infinite spaces of Hindoo chronology, it is not probable that his pedigree is traced beyond the supposed period of some family emigrants, said to have been sent to colonize the country of Egypt. According to prevalent tradition or authentic archives of the khalsa, *Bobanund*, *mujmuada* or temporary recorder of the jumma of the circar of Hooghly, and *Crory*, or zemindar of the pergunnah of Aukerah, is the first man of note, in his genealogical history. From him, Ragoorah acquired by sunnud and enlarged the jurisdiction of Nuddeah, to its present magnitude, in the government of Jaffier Khan. The district gained some respectability under the long and crafty management of Kisenchund; but is now in danger of being reduced or dismembered, through the incapacity of his son Shiebchunder, the profligacy of his servants, and mode of realizing balances. [371]

Zemindarry of Nuddeah.

sic. in orig.

sic. in orig.

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ZEMINDARRY OF NUDDEAH.

HACKIKUT JUMMA, Ausil and Ezafa, of this important territorial trust, from the Bengal year 1135, with the establishment of the Toomary Rental of that period to the Company's acquisition of the Dewanny in 1172, according to M.R. Khans Chucklahbundy.

CHUCKS., CIRCARS and PERGS.	Ausil Jumma of 1135.
Chucklah Houghly, Circar Satgam:	
Pergs. Aukerah	66,269
Angooriah	75,374
Aslampoor	18,951
Aula	3,632
Asmallpoor	2,601
Anliah	2,480
Aemengar	3,867
Amurpoor. K.	179
Anwerpoor. K. Jagur 18,731	47,035
Amurabad, of Besnan. K.	4,090
Baghwan	14,704
Bhelooka	258
Billia	9,958
Belindah	7,337
Bardoleapoor. K.	861
Futtehpoor	1,012
Gurhylooty	457
Ghatliah	15,141
Ghyaspoor	4,255
Gumblarica	3,438
Hejiah Kahly	164
Havilee Sher	8,093
Hat-Alemgunge, about Foujedarry	23
Jaffinabad	2,224
Kassimpoor	8,072
Kahlijoory	562
Kalcutta, K. Jagur, 17,006	28,672
Lepa	128
Lena Gurhy	1,045
Mahabitpoor	18,160
Minbarry	11,022
Mahomedpoor	1,072
Mowagurah	24,510
Maawosdeh	219
Manpoor. K.	2,524
Myketty. K.	694
Mobai Nemuch o Moonr	6,485
Nudiah	3,949
Panchpoor	38,994
Paidan. K.	1,871
Pyghetty. K.	189
Raipoor	8,069
Rajepoor	1,675
Raisha	1,070
Shushpoor	4,203
Segoornih	2,605
Sultan Mindarpoor	5,540
Sultanpoor	13,114
Santypoor	3,455
Sharpoor	2,803
	4,16,078

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CHUCKS., CIRCARS and PERGS.		Ausil Jumma of 1135.
Circar Selimabad:		
Pergs. Aumerpoor	590	
Khoosedar	10,091	
Manpoor	25,982	
		36,663
Circar Khaleefitabad Perg. Imrah		538
		4·53,279
Chuck. Jessore:		
Perg.		
5 Circar Khaleefitabad. Bagmarah	7,927	
Kehjoorah	2,968	
Bhiloola Jagur 1724	10,083	
Kochrabil	3,432	
Dholiahpoor Jag. 12,480	24,734	
4 Circar Satgam. Hulky	852	
Mudah	3,328	
Chargat	257	
Hussinpoor Jag. 4,358	8,021	
1. Alempoor, Circar of Selimabad Jag. 403	1,022	
		62,624
Chuck. Moorshedabad:		
Perg. 3. Plassy, Belgong } Circar Satgam {	69,616	
Bheroll, Circar Shereefabad	10,750	
	1,786	
		82,152
Chuck. Boosnah:		
Perg.		
6. Circar Mahmoodabad. Hildeh	19,399	
Einducolly	689	
Khalispoor	502	
Bhawsingpoor Jag. 66	817	
Chundiah Jagnahtpoor	2,494	
		23,901
Chuck. Burdwan, Cir. Selimabad:		
2. Perg. Jerkpoor. K.	2,104	
Kubarpoor. K.	12,161	
		14,265
Chuck. Gorahgaut from the Perg. Yusoofshahy Jal. Jioykissundy		311
Peshcush. Perg. Bagwan	333	
Accot. Agreet of 20 lacks	25,000	25,333
75. Perg. Total Zemindarry in 1135		6,61,863
of which		
Khalsa portion	6,07,545	
Jageer	54,318	

NATIONAL ARCHIVES OF INDIA

ZEMÍNDARRY OF NUDDEAH.

HACKIKUT JUMMA, shewing the Modakhil and Mokhareje of the Ausil, with Abwabs levied on this district; from the year 1135 to 1172 A. B.

CHUCKS., CIRCARS and PERGS.			Ausil Jumma, 1135.
Chuck. Houghly ... as in 1135	... ...		4,53,279
54 Modakhil, or annexatns. to 1172.			
Perg. Anurpoor towf. 37,022 balces.	... ...	36,258	
Dholiapoor from Chuck. Jesssore of which Towfeer 7,846, Total	... ...	30,508	
Sultanpoor Circar Selimabad, of which Towfeer 2,711, in all		3,616	
Ameerpoor, Circar Satgam, K.	... ...	4,708	81,597
3. Belindah ... do.	... ...	3,512	
Shushpoor ... do.	... ...	1,400	
Abwab Foujedarry do.	... ...	1,403	
Baghwan ... do.	... ...	133	
Selimpoor ... do.	... ...	17	
Havillee Sher ... do.	... ...	26	
Gahtliah, Bellia and Hattiagur	... ...	16	
			5,34,876
Mokarejer, or dismemberments, viz.			
Perg. Kalcutta tot. 28,672...Kissm.	... ...	28,462	
Mobai Nemuck o moom : Tallookeh Kalcutta	... ...	4,187	
Paikan, Kissmut	... ...	1,462	
Aslampoor Satgam	... ...	295	
Mahabitpoor do.	... ...	200	
1. Sigoonah do.	... ...	95	35,029
Nudeah do.	... ...	100	
Kassimpoor do.	... ...	75	
Rajepoor do.	... ...	70	
Santypoor do.	... ...	40	
Tuttchpoor do.	... ...	25	
Bhilooka Khalieftabad	... ...	10	
Myhetty Satgam	... ...	8	
56 Perg. Total Chuck. Houghly in 1172 A. B.	... ...	...	4,99,847
Chuck. Burdwan, as in 1135 A. B.	... ...	14,265	
Modakhil to 1172 :			
Perg. Kubarpoor Towfeer 25,565 Mokhajere : Perg. Jerypoor ... 18	... ...	25,545	39,810
Chuck. Bhoosnah 1135 A. B.	... ...	23,901	
Modakil Bhawsingpoor Towfeer	... ...	138	
		24,039	
Mokhareje 2. Perg. Chundeah & Jagganahtpoor	... ...	2,494	21,545
Chuck. Moorshedabad 1135 ...	... ...	82,152	
1. Modakil Perg. Mhelund Shereefibad	... ...	882	
		Rs. 83,034	82,603
Mokareje do. Plassey Satgam	... ...	431	
Chuck. Jessore, as in 1135 A. B.	... ...	62,624	

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CHUCKS., CIRCARS and PERGS.			Ausil Jumma, 1135.
	Modakhil to 1172 :		
Perg.	Bhodien Circar Satgam, of which Towfeer 30,994, in all ...	45,851	
	Hussien Poor ... ... do. 8,076 ...	7,577	
	Gahtnal ... ... do.	1,031	
	Alempoor, Selimabad, Towfeer	848	
	Janpoor Khaleefitabad, of which Towfeer 9,637 ; in all ...	14,234	
	Bheeloka	1,617	
	Suhnbhal do. 1,312	1,951	
	Balla do. 1,912	4,020	
	Astadih, Satty	543	
	Total	1,40,296	
	Mokhareje :		
Perg.	Dholiapoor transferred to Hooghly, in all Rupees 24,734		1,15,522
	Hulkhy 40	4,774	
Pescush as in 1135 A. B.		...	25,000
Chuck. Goraghaut Talook		...	7,84,327
Jekessennundy Perg. Yusoofshahy deducted ...		...	311
82 Perg. Total zemindarry in 1172 A. B.		...	7,84,016
of which Khalsa portion 6,03,749			
Ausil 6,55,278 Towfeer 45,125		6,48,919	
Jageer 51,484			
Towfeer 83,632		1,35,116	
	Muscoorat charges :		
1. Nancar		3,288	
2. Neemtuchy		2,710	
3. Moccudemy		1,372	
4. Molungian Dadney		62	
5. Paikan		164	
			7,596
	Total net jumma toomary ...	...	7,76,420
	Abwabs to 1172 A. B.		
1. Khasnoveesy...		17,499	
2. Nuzeuranah Mokrey		20,000	
3. Feel Khaneh Mathoot		28,680	
4. Zer Mathout		14,348	
5. Fouberdarry Abwab		1,209	
6. Ahuck		20,886	
7. Chout Marhattah		96,439	
8. Nuzeranneh Munsorgunge		47,050	
9. Serf-sicca 1½ Annas		74,919	
Total Malgoozary in 1172, Sicca rupees ...		...	10,97,454 [373]

SUCH was, or should have been, the net rental of Nuddeah, in round numbers little short of eleven lacks of sicca rupees, to the moment of the Company's acquisition of the Dewanny; but in an instant, it was reduced by M. R. Khan to 8,74,064 Rs. No hustabood seems to have been then formed, of the modern actual value of the district. It was assessed generally on the ausil, by towfeer and abwabs. In this state, it might have been expected, if remissions had really been necessary, that the amount would have fallen, on the new additional encreases.

Zemindarry of Nuddea.

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Yet the contrary happened; and the deductions were made from the standard toomary jumma, or the old well established profits accruing on the jageer lands. From this time forward, the ostensible formal bundobust seems to have been slowly decreasing until the year 1778, immediately after the famine, and on dismission of the naib dewan; when suddenly it was raised, no doubt on very sufficient grounds, beyond all former example, to a gross annual demand of 12,66,266. Burthened, however, on the supposition of having resumed all the serinjammy funds, and deprived the zemindar of his nancar or ordinary means of subsistence, with charges of collection in the mofussil amounting to 3,64,197 rupees, in 1184, the net malgoozary, after allowing an expense of two lacks and a half, fell to Rs. 7,36,957. At the same time, the native aumeenny investigations (and their authority should be relied on, till better can be produced) discovered sources of territorial revenue equivalent, with 2,42,842 plateka, to Sa. Rs. 15,85,798, besides bazee zemeen and chakeran 4,75,731 begas, to be rated at an equal number of rupees annual rent;—all derived from 2,099 farms, including 3,403 villages, of which the particulars are to be supposed, of course forthcoming. To conclude, in 1190, (continuing to deduct charges of interior management at the last-mentioned standard, admitted of) the clear revenue stipulated for, notwithstanding a formal increase of one lack of rupees, stated to have been brought on, at the institution of the committee in 1188, did not much, if at all, exceed eight lacks of rupees; so that, in right and moderation equitable policy, three lacks ought to be regarded as the recoverable defalcation or effective increase capable of realization on the latter jumma, payable to the exchequer, forming the comparison with the rentroll originally established before the reduced settlement of M. R. Khan, in 1765. Considering, indeed, the vast known resources of this fertile extensive district, (exclusive of arable lands turned into pasture, to evade payment of the expedient dues of government, of fraudulent alienations of territory, with collusive reductions chiefly in favour of Brahmins, of the ancient rates of assessment specified in the pottahs of the ryots,) the improvement of which its finances are immediately susceptible, might fairly be stated at seven lacks. But before we proceed to new funds of revenues, let us trace those we already possess to their source, and make them entirely our own, where still existing in all the plenitude of ascertained income, as transferred to the Company on acquisition of the Dewanny. In all events, it will be necessary to recollect that besides the Pergs. herein set forth as composing the zemindarry of Nuddeah, some recent annexations have been made by purchase, though in this work, to be separately noticed.

FOUJEDARRY OF HEDJELEE.

Foujedarry of Hedjelee.

THIS district, situated on the low western margin of the river Hooghly, where it unites with the sea in the bay of Balasore, though small in extent, being no more than 1,098 B. sq. miles in all its dimensions, is yet of great importance as an accessible frontier, rich in its produce of grain, but still more valuable, as productive of more than one-third of the necessary quantity of salt manufactured and consumed annually within the whole British dominions dependent on Fort William. It was first dismembered from the soubah of Orissa, and annexed to that of Bengal, in the reign of Shah Jehan. In the Aumilly or Velayty year 1812, current still in all parts of the former province, and beginning at the autumnal equinox corresponding with the commencement of the sixth month of the Bengal Fussille era 1111, on the death of the emperor Alemgeer, A.D. 1707, the jumma toomary of the territory in question, did not exceed 3,41,384 Rs. arising from 28 pergunnahs, inclusive of the salt mahl of Hedjelee, rated then only at 43,565 Rs. But on the grand improvement of the original

assessment under Jaffier Khan, as stated in the standard rent-roll of 1135 A.B. the same lands, comprehending the whole chucklah of Hedjelee, with the pergunnah of Toomluck annexed to Hooghly, were valued, ausil 4,77,947 Rs. distributed in 38 pergunnahs, united at that period, in the single zemindarry trust of Sookdio and since subdivided into the five lesser portions, denominated Jellamootah, Derodumna, Mhesadul, Tomooluck, and Sujamootah, holding of as many eahtimandarry officers of government, agreeable to the following statement of the Crown Rent established from 1135 to 1172 A.B. [374]

STATEMENT of the CROWN RENT established from 1135 to 1172 A.B.

	CIRCARS, DIVISIONS and PERGUNNAHS.			Ausil Jumma of 1135.
1st. Jellamootah Luckynarrain:				
Perg.				
Circar Majeteah. 8.	Jellamootah ...	...	36,517	1,26,598
	Kemahmal ...	...	55,146	
	Decan Mal ...	...	13,245	
	Bahery ...	...	7,363	
	Bahadinpoor ...	...	11,959	
	Gawmesh ...	...	598	
	Neychek Bazar ...	...	958	
	Wybut Gurrah ...	...	808	
Jellasu. 4.	Balshahy ...	...	13,008	26,025
	Burcool ...	...	5,928	
	Agrajoor ...	...	4,173	
	Mungooda ...	...	2,915	
1	Bhograi circar, Muscoory ...	...	...	11,601
13	Total of Jellamotah ...	...	...	1,64,224
2d. Derodumna to Jadoo Ram:				
Perg.				
Circar Majeteah.	Manjnah Mootah ...	...	52,919	
	Duodumnah ...	...	30,451	
	Arwah Mootah ...	...	15,738	
	Kusbah Hedjelee ...	...	2,136	
	Gunhry ...	...	1,081	
	Hussinabad ...	...	466	
	Debmortah ...	...	2,454	
	Shemfabad ...	...	4,072	
	Ammabad ...	...	919	
	Baljoorah ...	...	4,753	
2.	Petasspoor Circar Muscoory ...	...	9,688	1,27,481
	Sypoor de Jellasu ...	...	2,798	
3. Mhesadul to Janki:				
Perg.				
C. Majeteah. 8.	Mhesadul ...	...	38,261	1,01,568
	Koinguirah ...	...	36,644	
	Gomay ...	...	6,848	
	Aurungnagur ...	...	6,436	
	Kassimnagur ...	...	2,252	
	Tiprah Carah ...	...	7,697	
	Sinamnagur... ...	...	1,775	
	Noabad, or Budengen ...	...	1,652	
4. Sujamootah to Mehinder:				
Perg.				
Maljet. 11	Sujamootah ...	...	14,078	25,314
	Mahomedpoor ...	...	7,635	
	Amery, K. ...	...	2,676	
	Bhombary ...	...	923	

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CIRCARS, DIVISIONS and PERGUNNAHS.				Ausil Jumma of 1135.
5. Perg. Toomluck Circar: Gualparah Chuck. Hoogley to Deedar Aly ...	...	...	rated ausil	
38. Perg. Total Foujedarry of Hedjelee to 1172 A.B.	...	...	...	59,358
of which				
Khalsa in 1135 Rs. 1,85,965 to 1172 Rs. ...	...	...	3,36,625	
& Jageer do. 2,91,972 to do. ...	...	...	4,41,322	
Mudhoor arable and 4,34,382 Nemucky or salt ...	...	...	...	43,365

Foujedarry of Hedjelee.

To comprehend fully the nature and source of the revenue of this district, it may be necessary to give some explanation of the distinctive appellations *Mudhoor* and *Nemucky*, according to which the malgoozary lands are generally divided. The former, fresh or arable ground, is preserved from inundation of the tides, and consequent destruction of its more useful vegetative quality by embankments, called Behrybundy, running paralled to, and at some distance from the rivers, and numerous inlets intersecting the whole territory. Its financial arrangements, rent-roll, and mode of collection by ausil and abwab assessments, are established precisely on the same principle, as prevail throughout the rest of the soubah, with this difference only, that the proportion of increase on the original jumma hath here been always comparatively small. The latter, or salt land, is that portion exposed to the overflowing of the tides, usually called churs; where mounds of earth strongly impregnated with saline particles are formed, then classed into kahlaries or working places. Each on a medium, estimated to yield 233 maunds of salt, requiring the labour of seven molungee manufacturers, who by an easy process of filtration, and boiling afterwards the brine with firewood, collected from the neighbouring jungles, of annual growth, are enabled to complete their operations from November to June, before the setting in of the periodical rains, and with the savings from six months' wages fixed by government with the zemindars, at the rate of twenty-two rupees for every hundred maunds extraordinary weight of salt produced, retire to their respective homes for the remainder of the season, to cultivate their proper mudhoory lands, held free or on very favourable terms, under the denomination of chakeran, as a subsistence for the rest of the year, or, together with the amount of probable balances incurred on former advances, to serve as a retaining fee and security for future services. Until the commencement of the present century, it does not appear that any benefits were derived in the khalsa or jageer departments from this territorial source, beyond the crown rent of the kahlaries, numbered at four thousand, and assessed on an average at about eleven rupees each; in all, yielding directly in money, incorporated with the other funds, the revenue before mentioned, of 43,565 rupees. But since the administration of Jaffier Khan, it hath been invariably productive of a large yearly profit on the manufacture and sale, by forms of contract termed *Mobai*, in contradistinction to *Nugdy*, applicable to the former mode of settlement, of at least eight lacks of maunds of salt in part annexed to the nizamut appropriations, under the head of towfeer, and therefore eluding common observation, though involving a gain in fact, of more than three lacks of rupees, being the difference between prime cost rated at 22 Rs. per Mds. advanced or improperly deducted from the mudhoory collections at serinjammy charges, perhaps never to be refunded, and the nominal selling price at Hooghly, estimated latterly at 60 Rs. for every hundred maunds; yet for the most part bestowed on ministers, favoured servants, or merchants, who transported the salt on their proper accounts to distant markets, and

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acquired a vast surplus advantage, through an authorized oppressive monopoly. After the revolution of 1757, the greater share of this lucrative commerce, was transferred from Mogul adventurers to the English or natives partaking of their influence. It may have been made one of the ostensible pleas of Cossim Ali's rebellion, without any real foundation in truth; for besides that his ambition evidently grasped at independence from the moment of his elevation, and that he himself, had no material interest in the bundobust of Hedjelee, it is to be observed that Meer Jaffier, who was largely concerned on account of his jageers, had still, even in the limitation of the selling price of salt to 60 Rs. a very handsome income from the whole, as will appear from the following statement. [375]

FOUJEDARRY OF HEDGELEE.

ANALYSIS shewing the component parts of the Jummabundy Kool of this district, amounting in gross A.B. 1169, to Rupees 10,41,314, arising from the Mudhoor and Nemucky lands, in the following proportions, according to which, if not ostensibly, the ordinary Malgoozary was in fact, realized to the year 1172, and subsequently.

MUDHOORY.					Jumma Kool to 1172.
Ausil Jumma Toomary from 1135 to 1172					4,34,382
Muscoorat deductions; viz.					
	*Jellamootah.	Mhesadul.	Toomluck.	Sujah.	
1. Nancar	582	20	647	284	
2. Moccudemy ...	682	80	1,869	402	
3. Paikan	501	1,078	...	359	
4. Berybundy ...	5,401	62	...	380	12,534
5. Kheyrat... ...	184	...	...	...	
Total ...	7,350	1,240	2,516	1,425	
TOTAL net Ausil Jumma					4,21,848
Abwabs to the year 1172 A.B.					
	Jellamootah.	Mhesadul.	Toomluck.	Sujah.	
1. Khasnovessy ...	2,464	805	1,772	...	
2. Feel Khaneh ...	3,956	1,761	2,978	370	
3. Zer Mathoot ...	1,561	872	1,190	145	
4. Ahuck	3,019	1,609	2,069	188	
5. Chout	...	7,322	10,269	1,334	1,11,516
6. Nuz Munsoor ...	...	5,875	12,000	...	
7. Foujedarry Moab ...	...	454	...	124	
8. Serf Sicca ...	25,607	13,435	8,166	2,092	
Total ...	36,611	32,208	38,444	4,253	
Total Ausil and Ezafa on the Mudhoory portion of Hedjelee to 1172 Sa. Rs.					5,33,364

From which, was usually deducted, though in right, always to be refunded in course of the year, the ordinary advances made for the manufactory of salt, forming the capital serinjammy or contract purchase money settled with the zemindars at the rate of 22 Rs. per Md. and amounting in all, to 1,88,000 rupees, but deducting a part paid in salt, being the surplus beyond eight lacks of Mds. or nearly 5,400 Mds.

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valued rightfully at prime cost, or formerly, at the selling estimated price, the sum really advanced in cash did not exceed 1,72,302 Sa. Rupees.

The net total Jumma Mudhoory of 1169 was no more than 5,29,258 Rs. after deducting at the rate of 9/6 per Ct. 29,464 Rs. batty or serinjammy charges. The particulars of Abwabs and Muscoorat, here inserted, are chiefly taken from M. R. Khan's statement of them, in his bundobust of 1172.

The Bherybundy charge, though included in the compromise of Muscoorat, involved probably the whole expense actually incurred yearly, being merely in repairing banks already formed. The divisions of Jellamootah to Duodumma, are both included under the former head.

NEMUCKY.	Jumma Kool to 1172.
The original Jumma of this portion, when incorporated with the Ausil Toomary of the Mudhoory lands, under the description of Nugdy, or money rental, amounted to more than	43,565
But when separately realized, in the mode of manufacturing salt by contract purchase, termed Mobai, and future sales, literally expressed in Persian on the public records Feroosh Nemuck, as hath been invariably the custom since the administration of Jaffier Khan; then, the revenue was to be calculated of course, according to the quantity of salt delivered, and the rate at which it was sold on account of the Nazim, to whose jageer the first profits usually appertained.	
Thus, in 1169, and subsequently, the quantity of salt made and delivered throughout all the divisions of Hedjelee was Mds. 8,53,428, and which, at the estimated selling price at Hooghly then authoritatively fixed at 60 Rs. per Md. as settled with the zemindars or merchants, produced in gross ... ... Rs.	5,12,056
Serinjammy, or charges of manufacture regularly to be deducted from this fund, instead of the Mudhoory; viz.	
In cash, as before stated 1,72,302	
Salt, the surplus of 8 lacks 32,138	
	2,04,440
Net annual profit forthcoming to the Soubahdar, under the head of Towfeer ... ... Sa. Rs.	3,07,616
of which Jellamootah, &c., stood rated for Mds. 4,72,808	1,41,348
of which Mhesadul entire 2,80,122	1,21,311
of which Toomluck entire 51,432	26,752
of which Sujahmootah 49,066	18,205

Yet from this amount, in propriety, should also be deducted the ancient jumma Nugdy or Kahlary rent, to shew the clear yearly advantage resulting from the more recent system of managing the salt lands; but as the whole of the public receipts depending on the rate of sale (in the time of Alverdi A. D. 1152, estimated as high as 150 Rs. per Md.) came into the same exchequer; and as there could be no political reason then, for any specification of the former rental thus absorbed; so now it is sufficient merely to state it, by way of memorandum.

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ACCORDING to the preceding statement then, in the first Dewanny settlement of the Company, the bundobust of all the mudhoory and nemucky lands of the several divisions of Hedjelee, should have been rated at a net malgoozary of Sa. Rs. 8,40,980, or taking the jummakool of Cossim Aly in 1169, at Rs. 8,36,874. Nevertheless M. R. Khan, in 1172, states it only 5,75,149 Rs. He had, indeed, the example of his predecessor Nundcomar the year before, in reducing it to 6,65,320; but in this instance at least, he could assign a more justifiable reason for an apparent greater defalcation; and his statement in facts, seems accurately just. On the 1st of September 1172 A. B. rather before the commencement of the Velayty year of Orissa, observed in the district now under consideration, the society of Salt was instituted; and the whole nemucky portion of territory, with all its valuable production, was transferred exclusively to their agents. In this, however, the honourable Company were no losers. A duty of 35 Rs. per Md. the first year, and of 50 per cent, the second, levied on the quantity of salt manufactured, amounted to an ample compensation for the customary towfeer of the soubahdar, now rightfully devolving by convention to the British government. At the same time, it is to be remarked, that the naib dewan's settlement, as it could only virtually have extended to the mudhoory lands, so it comprehends almost precisely the full genuine rental of that division, together with the ancient jumma nugdy of the nemucky portion; which equitably was to be accounted for, when the regular profits of the mobai were privately alienated, or not immediately forthcoming to [376] the sovereign. In like manner, it will be found invariably, that wherever the local residence of European interference or of their agency, with the revenues, and a narrow simple detail of zemindarry management, afforded an easy opportunity to the Company's servants of acquiring a competent knowledge of the actual collections, the jummabundy of 1172, so far from being reduced below the former proper standard, was rather increased, to the great oppression of the ryots, if not even imposing an unnecessary burden on the higher landholders, who were not possessed of the means to purchase indulgences. But when the deputy minister of the finances appears on the present occasion, to have relapsed to the original system of peculation, as in the deceptive liquidation of balances, by stating and admitting remissions at the close of two succeeding years, under the head of "Deficiency in the salt manufacture of Hedjelee, on account of the exclusive trade of the lately instituted society, to the amount of 2,93,153 Rs. annually," as if credit had been given in the bundobust for any part of the produce of the nemucky lands, or that the mudhoor was to be made answerable for the secret, in some measure fraudulent, emoluments of the zemindars, in making, within the territory set apart for kahlaries, about four lacks of maunds above the quantity of salt usually delivered to government, and which hitherto enjoyed, because undiscovered, they were now, by a new arrangement, to be deprived of from this time forward. The mobai income seems to have been altogether embezzled or lost to the exchequer, until the year 1178 A. D. when the whole ordinary revenue of the foujedarry was brought back to near its original rightful standard, by a duty of 30 per cent. henceforth directed to be levied on the transport of salt from the churs to the markets for sale, carried thither at the risk of a profit of private merchants, who still, from the fewness of their numbers, did and must ever, in Bengal, form a corps of monopolists. That this impost fell short of the expected returns, on a basis of twenty-eight lacks of maunds, as the quantity annually consumed or sold, is no proof of an exaggerated calculation; on the contrary, its moderation was before, as it hath been since, sufficiently established on grounds of experimental certainty; and the deficiency may, in this instance, as in every other, be attributed, when not to European influence, to the neglect, chicanery, or corruption of native administration. In 1184, and subsequently, the entire rental of Hedjelee, on a medium of the three preceding years receipts, according to the accounts then made up, was stated at rupees 7,13,684, of which 4,11,995

Foujedarry of Hedjelee.

nemucky, and 3,01,689 mudhoory. But the former portion of the jumma, included for charges of the manufacture in serinjammy, salt 22,021 Rs. and in cash advanced from the other division, to be replaced, though not so done, agreeable to ancient usage, rupees 1,07,903. Besides this, from the latter share of the average bundobust, were further actually deducted 1,31,174 Rs. for expense of a mofussil management, having only a neat malgoozary for the arable lands, of 1,70,315; and which, together with the mobai profits, thus improperly swelled by the amount of a borrowed capital, constituted a total clear income of no more than 5,60,488 Rs. At the same time, it is to be observed, that the native aumeens, still here checked in their accounts by the formally independent canongoes of Orissa, found sources the year immediately before, for a territorial revenue, exclusive of plateka, and the whole of the salt product of 6,09,299 rupees, over and above a bauzee zemeen or chakeran allotments, comprizing 3,17,553 begas of productive ground, without estimating the similar fraudulent alienations that would probably have been discovered in the pergunnah of Toomluck, if their inquiries, or our information, had extended to the ascertainment of the fact. Notwithstanding all this, however, in 1187, the jummabundy kool of the foujedarry continuing to be rated at the medium standard of 1184, a separation of the mudhoory and nemucky funds took place, in the above stated proportions, and the amount of the latter finally withdrawn or deducted from the annual rent-roll of the soubah, was in future to make part, or be absorbed, together with the established duty of 30 per cent. being in all, equivalent to a selling price of only 90 rupees p'$\frac{0}{0}$ Mds. in the larger expected advantages to be derived from a reform in the institution of salt, at this time adopted; extending the system of mobai, to all the other districts of Bengal producing that necessary article of internal consumption, and calculated to bring the whole of a reasonable profit on the first sales, into the needy public exchequer, instead of sharing it, in a very unequal proportion of the actual gain, with a few private monopolists. A dispute arose between the comptroller appointed to the newly modelled administration of this important branch of the collections, and the committee of revenue also recently formed to superintend at the Presidency the finances generally of all the British dominions immediately dependent on Fort William, touching the propriety of admitting or liquidating in their respective yearly accounts, the defalcation that must otherwise necessarily appear, in consequence of the late dismemberments from the yearly amount or territorial income. On the part of the former, who, indeed, was more especially interested in the issue, as entitled to a commission alone on the net profit resulting from the innovation, it was suggested that kahlary or ground rent only (according to my information, to be valued as before stated, at 43,565 Rs.) could be properly due or forthcoming to the exchequer from the salt lands; and that the remainder, claimed from the produce of the manufacture, in lieu of the bundobusty deductions, made on the separation of the two departments nemucky and mudhoory, was not admissible, as chiefly arising from new and temporary sources, created by the establishment of a particular system, which perished when it was changed. On the other side, a compensation for the customary receipts of the khalsa in the usual form, was insisted on, as conformable to the first medium settlement of 1184; and the propriety of the demand was supported on the following arguments: "that from the time the salt districts were under Mr. Lushington, to that period, the consolidated amount arising from land collections and salt produce, had constantly been inserted into the public accounts, as the amount jumma of those districts, and in Mr. Lushington's accounts was rated at 8,36,874. 2. 15. rupees; that in fixing the sum, Mr. Lushington had made an estimate of the salt produced in the Hedjelee districts, and rated the amount of it, at 60 rupees per Mds.; that according to this valuation, the sum on account of salt was 5,12,014. 8. 2. and the mudhoor or land collections amounted to 3,24,859. 10. 13. making the sum total stated above, as the revenue of the districts; that the zemindars delivered salt in part payment of their revenue, and

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they were credited at the rate of 60 rupees for every hundred [377] maunds they delivered, and their deficiencies were charged, at the same rate; and finally, that hence it appeared, the revenue arising from salt, was as much an article of the jumma, as that arising from the lands; for that the total of the two articles, was what formed the actual jumma of those districts." If I entertained any doubts of the authenticity of the accounts from which I have drawn the statements already exhibited on the subject of the Hedjelee revenue, I should here confidently avail myself of the corroborating testimony of Mr. Lushington, one of the ablest and best instructed servants of the Company employed in the management of their finances; for though he was erroneously supposed to be the regulator himself, of the estimated selling price of Hooghly at 60 rupees per Mds. this article, with the rest of his calculations, will be found exactly correspondent to the particulars of mine, assigned to Cossim Aly's administration in 1169, with the difference, that I have deducted, the serinjammy charges of manufacturing the salt rather from the gross produce of its own sale, than lessen the proper income of the mudhoory, by appropriating so much of it in the form of a borrowed fund, to procure what might be considered an extraneous or relative financial advantage. But it may be sufficient in this place to observe, that both parties adhering to their respective opinions, a double entry in their accounts (taking in the contested profits of the mobai and rowaneh duties of 30 per cent.) hath swelled the amount of, and operated as a deception in, the general yearly statement of the resources of government; and that the true considerations of right and policy involved in the question, seem to have been entirely overlooked. These, undoubtedly required a preservation of the old forms, through whatever channel the sum of the absorbed collections were henceforth made to appear; and it is a maxim in every well regulated system of finance, never to relinquish a claim fn form, to an established prior impost, though lost in fact, in the magnitude of a greater future exaction on the same or like foundation; at least, until experienced advantage recommends the permanency of the latter. Hitherto, though the temporary benefits of the new mode cannot be controverted; yet their extent and continuance, are points of much speculative doubt, on grounds of apparent solid reasoning.

Foujedarry of Hedjelee.

1st. I have myself elsewhere, in a calculation which I rather wish may be found under-rated, reduced the actual profits of the Company, on comparison of what they were before entitled to, or might have realized on salt, by virtue of existing regulations, to 16 lacks of rupees. If we assume the selling price in Aliverdy's administration, being at the rate of 150 rupees per Mds. as the standard of former income, the difference will be considerably less; but if we take into the account, the greater advantage bestowed through the favour of government on private merchants, and now only resumed in its proper behalf, the supposed gain of the modern plan would probably dwindle to nothing, and then the seeming possibility of levying, in the form of a simple duty, the full equivalent of a monopoly sale may, some time or other, induce the adoption of the former in preference to the latter mode, which though essentially the same, would, from a mere nominal distinction, convey a very different idea to prejudiced popular imagination.—2dly. The prohibition of the trade in this article, from our settlements in the East, is a small relative disadvantage; but the concession in favour of the French must be deemed highly impolitic and dangerous, only to be warranted on the plea of evident necessity. As well might merchants of Great Britain residing in France, claim exemption from the *gabelle*, as that French factors settled in Bengal, for carrying on their commerce to Europe, should pretend to interfere, in an internal financial regulation of the Soubahs; and when the servants of the English company, in fact masters of the country, by a false interested construction of the most extensive imperial firman privileges ever granted to foreigners, attempted to obtain such an unconstitutional indulgence, subversive of the law of nations, their conduct was

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justly reprobated by their superiors; nor did the French presume in 1765, even to animadvert on the exclusive right transferred to the society then established. —3dly. The uncertainty on every occasion, of insuring an intelligent, faithful and vigilant administration on which the larger profits of the present universal mobai management must in a great measure depend; might be used as a strong argument against the probability of its duration. Natural difficulties opposing the constant local inspection of European agents, the depravity of natives necessarily employed in paying the molungees or superintending their operations in detail, and above all the non-existence of custom-house checks, to prevent the clandestine traffic of extra salt procured from the neighbouring province of Cuttack, or collosively purloined from the Bengal kahlaries in the jungles, thence transported to market under cover of Rowanick dustucks, granted by the comptroller of the manufacture from the places of original delivery, are amongst many of the supposed defects, inherent in the constitution of the actual system tending to its decline. But on the other hand, the more recent order for a public sale, will prove a most powerful corrective of almost every abuse, if a genuine standard of the prime cost quantity of yearly produce made and sold could once be ascertained, to direct the proceedings of the department intrusted with inspection and controul in the general administration of the finances; and this it may be presumed the medium result of the first five years (beginning from May 1781) offers for all the essential purposes of an audit. In that time, thirty-three lacks of maunds appear to have been annually manufactured at an expense with kahlary rent, but exclusive of European agency, of seventeen lacks of rupees, being at the rate of 51½ Rs. p'r. Mds. and excepting a surplus fund of three lacks, which should always be kept up to answer contingencies, were entirely disposed of, in an equal period for sixty-two and a half lacks of rupees, at the average rate of about 191 Rs. for many hundred maunds. While this standard, with a liberal allowance for unforeseen casualties, is adhered to, perhaps there can be no ground for finding fault with, or entering into a minute investigation of executive management, and with more certainty the plan itself so beneficially conducted, will not be condemned when considered as originating under the pressing exigencies of an eastern despotic government and that in the whole scope of its operation, either in principle or virtual effect, it is comparatively less burthensome to the people, more equal in the distribution, of a lighter impost, simpler in its details, and in every respect, infinitely less exceptionable as a scheme [378] of finance, than the simpler institution of the gabelle so long-established in one of the greatest, most refined, and politic states of modern Europe.

To conclude:—Whatever ought to have been the rule, or may in future be adopted, for the amount, receipt, or liquidation of the revenue forthcoming from the nemucky portion of Hedjelee, the income of the mudhoory as arising from territorial sources totally distinct, and altogether separated from the salt lands since the commencement of the Vilayty year 1189, though then put under the same European superintendents, should have suffered no diminution; but rather an apparent increase by stoppage of the annual funds of rent before borrowed from the one, to make good the necessary advances in carrying on the manufacture, which alone rendered the other division of the district, in the least productive; yet this, is so far from being the case, that in 1190, A.D., the gross jumma to the share of arable ground entire is stated only at Rs. 3,49,431, and being incumbered with mofussil serinjammy charges of 1,67,280 Rs. yielded no more than 1,82,151 Rupees, net malgoozary, which compared with the original clear rental to 1172, leaving a recoverable defalcation of three and a half lacks of rupees annually, from the mudhoory territory, making part of the foujedarry of Hedjelee, as before described, in extent or value.

Foujedarry of Hedjellee.

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FOUJEDARRY OF RAJEMHAL.

Foujedarry of Rajemhal.

THIS Province called also Akbernagur from its capital and Cankjole on the Khalsa records, as being the principal pergunnah, in like manner situated on the western bank of the Ganges, was an important military government on the confines of Bengal towards Behar, commanding some of the mountainous passes into either country; particularly the famous barrier of Terriagully, the possession of which was deemed of so much consequence in times of the hostile independence of the two neighbouring soubahs. It was likewise of valuable financial consideration; not indeed in proportion to the whole of its dimensions of 2,217 B. square miles, including a hilly tract productive of a bare subsistence to a scanty savage population; but on account of its plain fertile territory of 1,200 square miles contained in that extent, and lying chiefly east of the Ganges. In 1135 A.B. Cankjole was the only considerable zemindarry of the district, assessed to the exchequer for no more than 74,314 rupees. From that time forward to the Company's acquisition of the Dewanny, the number of official landholders has increased with new annexations of land, all within the chucklah of Akbernagur, except a small portion dependent on Moorshedabad; as will be shewn in the following TABLE, comprehending the Ausil and Ezafa Rent-roll of the whole Foujedarry, in its several sub-divisions, as herein described, to the Bengal year 1172.

DIVISIONS and PERGUNNAHS, &c.						Ausil and Towfeer to 1172.
1st. Zemindarry of Cankjole to Afzal Kellum Ullah.						
Circar-Audimber.	Perg. Akbernagur with Belalpoor ... ... Village of Cankjole,					15,916
	Rs. 509 Ausil to Mahd. Yunf			...	...	12,980
	Bodeh Gungal	...	...	...	...	16,968
	Selimabad	...	towfeer	...	...	3,386 10,680
	Aumgachy	...	...	...	...	6,518
	Mahobitpoor	...	towfeer	...	...	1,062 2,049
	Gungapersad	...	do.	...	...	55 4,783
	Baherai ...	...	...	...	...	1,197
	Dusshazarry	...	do.	...	...	376 1,500
	Solimanshahy	...	do.	...	...	13 25
	Barouly ...	...	...	...	...	16 9,671
18 Jennetabad	Sujarabad	...	...	...	...	... 473
	Surpoor Gungal	...	do.	...	...	61 122
	Dir Shirk...	...	do.	...	...	101 715
	Begunabad	...	do.	...	...	604 1,176
1.	Shekarpoor, Circar Barbeckabad, with Aizet Ullah's talook of 3,543 Rs. and a towfeer to Cankjole 114 Rs.					4,291
	Chuck. Moorshedabad:					
Pers. 2.	Gunganet, circar Jennetabad				2,878	2,901
	Eslampoor, do. Mahmoodabad				23	
18.	Total Zemindarry of Cankjole				1,172	91,965

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DIVISIONS and PERGUNNAHS, &c.					Ausil and Towfeer to 1172.
2d. Betteah-Gopaulpour to Peran Naht					
Pers. Betteah Gopaulpour		towf.	5,570		
Tot.				30,605	
7 Jennitabad.	Belliary	do.	749	1,882	
	Kudum Bazar ...	do.	225	731	
	Judud Bazar ...	do.	549	1,726	36,994
	Shap abad			76	
				35,020	
	Chuck. Moorshedabad :				
2.	Futtehjungpoor Jennetabad, Towfeer		675 ...	1,888	
	Bedarabad Mahmoodabad			85	
25					
3d. Zemindy. of Hatindeh to Bhowanny Churn :					
Pergs. 2.	Hatindeh, Jennetabad			19,637	
	Massagong Tajepoor towf. 7,848			13,500	33,137
4th. Talookeh Perg. Gourhind, Jennetabad to Maunuldier, with a towf. of 3,102 rupees					6,688
5th. Ditto, Perg. Malduar, Tajepoor, to Jaggutbullub...					11,526
6th. Ditto, Havillah Tandah, circar Audimber in two divisions to Mahomed Tahir, &c. towf.				3,487	5,740
7th. Ditto, to Mahomed Bakur and Radakantsing in 2 divisions					
Pergs. 2.	Khassimpoor Jennetabad			7,697	8,374
	Sultanpoor, ditto			676	
8th. Ditto 2	*Mograyn, ditto*			3,452	
	Kutwally, ditto towf. 734			1,115	4,567
	to Mahomed Roshin				
9th Ditto Perg. Kissimnagur circar Audimber in three subdivisions to Abyram, &c., towfeer				3,623	10,603
10th. Ditto Perg. chuck. Delawny, Audimber, to Audy, including a towfeer of				1,553	4,091
11th. Ditto in Perg. Der. Shirk Doyar Seerpoor, Dogachy, and Shere 5 shahy of circars Jennetabad and Audimber in four petty talooks to Herry Sunker, &c. towf.				1,284	5,313
12th. Ditto 2 Sair of the city of Akbernagur and Derriapoor in Audimber to Mahomed Hussein, the former 19,145, the latter 35,287 rupees					54,432
13th. Ditto Jageer, of Pergunnahs Jemooly, Kejaleh Aman Ke. Akbernagur and Der Shirk to Narrain Sing zemindarry of Mujwah ...				11,250	
Jennetabad and Audimber	Pergunnahs Gurky to Bhirsmund of Tellia Gurry ...			4,500	21,811
	Aymah of Pergs. Boxcess hazary to Shah Kootub Alem			6,061	
48 Pergs. TOTAL Ausil and Towf. of Rajemhal					2,95,241 [379]
14th. Sayer of the mint of Akbernagur					7,566
TOTAL Jumma as then forthcoming					3,02,807
Ausil 2,66,826	Khalsa			2,30,037	1,172 Rs.
Towfeer 35,981	Jagur			72,770	
					3,02,807

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DIVISIONS and PERGUNNAHS, &c.		Ausil and Towfeer to 1172.
Mokhareje, or dismemberments, viz.		
13th. Division Jageers and Aymah	21,811	
14th. Sayer of the Mint	7,566	31,277
Muscoorat compromise for all zemindarry charges	1,900	
Net Teshkhees, Jumma, Ausil, and Towfeer		2,71,530
Abwabs established to the same date.		
1. Khasnoveessy	3,574	
2. Zer Mathoot	2,665	
3. Chout Marhattah	25,384	78,902
4. Serf Sicca 1169	28,279	
5. Keffyet Hustabood do	19,000	
TOTAL Ausil and Ezafa of Cossim Aly to 1170		3,50,432
Additional Keffyet of M. R. Khan, as stated in his account in 1172, A.B. ...		23,758
Jumma Kool Sa. Rs.		3,74,500

Note —Some years after the Dewanny acquisition, the zemindarry of Hatindeh appears to have been separated from this province, in its room 9-16ths of Akberpoor, with a portion of Mungalpoor, and some lesser pergunnahs of unknown original value, were substituted.

Foujedarry of Rajemhal.

Of the foregoing net Bundobusty income that should have been forthcoming to the Company's exchequer in 1172, M. R. Khan gives only credit in his first settlement of that date, for rupees 2,75,351, on account of the whole district of Rajemhal; thereby sinking near a lack of rupees, not in the encreased assessments which were continued, and even extended beyond the standard of Cossim Aly, but in actual reduction of the original sources of revenue, serying as the necessary lawful basis of all future additions. The following year, however, he brought back of this deficiency, rupees 39,135, under the denomination of a new further impost, and by annexing to the rental of Cankjole the whole, or part of the jumma of Sultangunje, Akberpoor, &c., swells the income of the foujedarry to the fallacious, if compared, amount in the whole of 3,86,920 rupees in 1184, when a settlement was formed throughout Bengal, on the supposed medium collections of the three or four preceding years; the gross assessment of this province (including Hatindeh with Kassimpoor more recently dismembered, and all the late annexations of Akberpoor, &c., valued ausil and ezafa at 40,040 rupees (was reduced to 2,11,882 rupees, burthened with a serinjammy expense of 29,987; at the same time, the aumeens found sources for a rental of 3,72,392, besides bazee zemeen and chakeran lands of 80,172 begas; finally, in 1190, an encrease of 18,000 on the same territorial funds, established with the institution of the controling committee of revenue at the presidency, made the total income appear to be rupees 2,29,882; but after deducting mofussil charges enhanced by a new incumbrance of 60,000 rupees, under the denomination of disbursements, including a militia establishment, or pensioned list of mountaineers, the net malgoozary stated to be due to the exchequer, did not exceed rupees 1,39,195. From this sum, in order to draw a just comparison, is to be subtracted the extraneous sources recently acquired, by incorporating the pergunnahs of Akberpoor, &c., and then scarcely one lack of rupees would be forthcoming from Rajemhal as here described, in all its original dimensions; leaving a gross defalcation of 2,75,000 to be accounted for since acquisition of the Dewanny in 1172. But as it seems probable that the sayer of Akbernagur may have fallen off about 25,000 rupees from the ausil jumma of the foregoing statement; so I am inclined to add so much more to the amount

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already allowed of as mokhareje, and thereby diminish the recoverable deficiency of the foujedarry entire, to two and a half lacks of Sicca rupees.

FOUJEDARRY CHUCKLAH OF SYLHET.

Foujedarry Chucklah of Sylhet.

THIS province, in the eastern extremity of Bengal towards the frontier of some of the tributary dependencies of Asham and Aoa, and in about the latitude of 25 degrees north, little more than 300 miles distant from China, seems to have been formed into a military government, rather on account of its remote secluded situation to the east of the Bhirmapooter and Soormah from the central force of the soubah, than from any reasonable apprehensions that could have been entertained of foreign invasion; environed as it was found, on all its naturally inimical sides, by inaccessible hills or impenetrable jungles, which now, in a period of more than 200 years, we now have preserved its internal tranquillity from the hostile attacks of neighbouring states. Its actual dimensions, after the dismemberment of Seryll, Turruf, and Zein Shahy, in favour of Dacca, are computed by Rennel [380] to be 2,861 British square miles of low territory, chiefly productive in rice and cotton, being subject to the annual overflowing of the Soormah, in its whole extent from east to west; but of more importance from its natural growth of ship-timber, built into vessels of different sizes, formerly for the royal Nowarreh, now on account of the private traders of Dacca; for its great production, exclusively enjoyed, of limestone quarries; for an abundant breed of elephants, aghur wood, stick and manufacture of wild tesser silk, called muggadoolies. Novertheless, the country may be considered as poor, comparatively with the rest of the soubah; for, like Orissa, it continues to pay its rents in cowries; and a shell, which every where else in Hindostan, is the lowest medium of exchange, is here the only substitute for money in revenue accounts, though the precious metals are by no means unknown or wanting, in private mercantile operations. As a farther indication, however, of poverty, it may be observed, that the district is divided into 146 small pergunnahs, distributed at least amongst an equal number of petty landholders; and it is therefore that in the following rental, I have reduced the several heads of territory to five classes, of which the rental was appropriated to special expenses or received into the treasury, in the usual form of khalsa and jageer.

PERGUNNATTY HEADS OF EXPENDITURE	Ausil Jummma of 1135.
1st. Nowarreh establishment in 1169, before the disbursement of Seryle and Zein Shahy, was here, in all 2,05,373 Rs. supplied from 3 pergunnahs, now reduced to the great wood zemindarry pergunnah of Bannichung, in the fork of the Soormah and Cossiary rivers assessed for...	61,948
2d. Kedah Afial establishment for catching elephants, 15 perg. Agrahsutty, Bouron, &c.	28,988
3d. Khorak Afial, for maintaining elephants when caught, 30 pergunnahs Gooriah, &c.	18,044
4th. Bedrh-cundy, for the provision of mats and embaling raw silk, and wrapping up the treasure sent annually to Delhi, in 31 kissmut pergunnahs, of which the principal Gudriable, &c.	28,964

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PERGUNNÄTTY HEADS OF EXPENDITURE				Ausil Jumma, of 1135.
5th. Pai Baky, old jageer resumptions in the 69 remaining pergs. (of which the most considerable were the Havillee of Sylhet, or Kheeta Lasur Luchag Diniapoor, Luckansery, Bussacura, Modskandys, Pagglah Cossa, &c.) now again assigned in part, to the dewan and Cossimetly, &c.			1,78,461 ;	
To the Khalsa, or still unappropriated ...			71,620	
			2,50,081	
Muscoorat, &c. Deductions ; (viz.) :				
1st. Mujerai to zemindars ...		6,608		
2d. Salianeh, or yearly stipends those of Soosing and Cachar ...		4,845		
3d. Alhunga to Pur Mahomed ...		1,666		
	Rs.	13,119		
4th. : Jageer of the Buckshihi in Perg. Turruf, transferred to Dacca since 1169		11,835		
			24,954	
				2,25,127
146 Pergs ... Ausil Jumma Toomary of Sylhet to 1172, A. B.				3,63,074
Abwab, foujedarry additional assessments, established since the time of Sujah Khan ...			1,59,535 ;	
of which, the proportion on transferred Perg. to Dacca			47,000	
				1,12,535
Total Ausil and Ezafa of Sylhet to 1172 Sicca Rs.				4,75,609

THE net malgoozary of the province thus amounting, to the acquisition of the Dewanny, to Rupees 4,75,609, including the four first articles of expenditure, thenceforward discontinued on the part of the Company, being paid in cowries, would have been rated according to the exchange established until that period, for 10,70,120 kakoons, at two and one quarter for each rupee. But the standard of the currency was almost immediately changed with the government, under the more extensive mercantile operations of private European traders. Enterprising adventurers of influence, brought whole cargoes of the revenue money of Sylhet, from the Maldives and elsewhere. These shells, if not directly carried up the Megna river, to a place where found to be so valuable, would in a certain proportion have been transported thither, in a slow imperceptible course of circulation, with the neighbouring districts of Bengal; which also make use of the same medium, in the lesser transactions of internal commerce. Such an influx of the most miserable signs of wealth [381] existing

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soon diminished their relative value universally; but within the narrow circle in which they were to be received in payment of exchequer dues, (amounting formerly to one-fourth of the annual gross produce of the soil) the influence of the American treasures in reducing the price of bullion in the Eastern world hath scarcely been comparatively greater: insomuch, that now twice the number of kakoons of cowries, at the actual current change of four and one-half for each rupee, would be necessary to make up the same revenue in silver, as forthcoming in 1169 or 1172, A.B. and ignorant speculators are astonished to see a marine production regorged in heaps from an inland country, to maritime adjacent markets for sale, to answer the sovereign's demand of yearly territorial rent. It is fair however to observe, that Cossim Aly, or perhaps his successor, Nundcomar, in financial administration, never brought to public account a larger malgoozary from Sylhet, than rupees two lacks six hundred and eleven, but then they themselves possessed all the funds on which the abwab foujedarry had been established, the exclusive privilege of providing chunam, or since extended to the English Company, may have absorbed a part of standing former income, and the whole expenditure in boats, for mats or elephants, was really or formerly incurred as before stated. When all these sources were virtullay resumed, as they were on acquisition of the Dewanny, their product should have been made to appear in M.R. Khan's first bundobust; yet this was so far from being the case, that in diminution of jumma exhibited (swelled by accumulation of 69,494 Rs. foujedarry abwabs) 67,895 Rs. were remitted at the end of the year, under the heads of charges, loss or enhancement in the price of cowries. The same reduced standard, with various fluctuations in the amount of provincial serinjamy expenditure, hath nevertheless, and almost singularly continued to be the measure of public exaction, to the present time; for though in 1188 a formal increase of 35,000 Rs. took place, still the advantage was counterbalanced by a mofussil charge of 85,000 Rs. In a word, after making every reasonable allowance in a remission of 1,25,000, including the whole of the additional, with part of the original assessment for a decline in the resources of this province, from discontinuance of the ordinary disbursements of government, the recoverable defalcation beyond the actual net rental of 1190 cannot be estimated, at less than two lacks of Sicca Rupees.

Foujedarry of Rajemhal.

ZEMINDARRY OF JESSORE.

FROM the original formation of this zemindarry, called also Yusefpoor, conferred in the time of Jaffier Khan on Kishenram, a koyt, who had been removed from Orissa, and continued by renewed sunnuds in succession, to Sookdeo and Neelkant to 1164, and even formally until the year 1170, when granted to the present official possessor, Serykaut, it was held unparticipated, comprehending, with the exception of a few included talooks, the whole of the modern province of Jessore, and by the greatest part of the proper ancient chucklah of the same name, in an extent of 1,365 B. square miles, but about the latter period mentioned to compensate for the loss of a small eahtimam, comprized in the Company's zemindarry of Calcutta, a considerable dismemberment by sunnud took place, in favour of a mussulman landholder, Sellah u'dien Mahomed Khan, including under the head of Saidpoor, one-fourth of that pergunnah, with the like proportion nearly of the ancient painam, or territorial jurisdiction of Yusefpoor; according to which division, the following Table of the Ausil and increased assessment of both, to the year 1172, is contrasted.

Zemindarry of Jessore.

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CHUCKS., CIRCARS & PERGUNNAS.			Ausil Jumma. Yusefpoor.	Saidpoor.
Chuck. Jessore, Circar Khahefitabad:				
Pergs.				
	Bundermirmoodapoor		2,974	991
	Berejshutty		1,171	...
	Bhella, Towfeer	8,539	12,025	...
	Bogmarrah		3,175	...
	Burgong		153	...
	Bhellia		774	...
	Bhelooka, Towfeer	816	1,459	...
	Bazeedpoor Do.	5,997	11,134	...
18	Duntyah Do.	14,711 Yus.	25,829	342
	Eatimampoor		9,294	3,098
	Eslampoor Do.	314 Yus.	535	73
	Hussimpoor Do.	1,188	1,987	...
	Hat Rehimabad Do.	348	601	...
	Jugooneah		13,000	12,669
	Khalis hahly		204	7,986
	Mullickpoor		3,533	1,177
	Mundehgacheh		684	228
	Mohabitpoor Do.	1,362	2,301	...
	Mugoorah Do.	2,090	3,601	...
	Mepshi Passak		...	2,697
	Nulsy		14,072	871
	Phetkary		1,053	...
	Ramchundpoor, Towfeer...	Yus. 3,932	17,077	11,067
	Rungiah Do.	6,157	10,501	...
	Rehaly bazar Do.	543 Yus.	863	106
	Rehimpoor Do.	392 ...	625	...
	Rahspoor Do.	1,362 ...	2,301	...
	Saidpoor		32,452	10,642
18	Serpet Kisrajo		815	271
	Sebinhabad Do.	4,590	8,256	...
	Serpet Kehtah		825	...
	Serjedahmedpoor Do.	384	666	...
	Sunbhal Tal. Aukerah	638 ex.	...	2,391
	Shahradpoor		...	57
	Talle		...	5,466
	Circar Futtehabad:			
	Pergunnah: Yusefpoor		42,916	...
				[382]
3 Satgam.	Nowangur, Towfeer	3,038	5,301	...
	Husseimpoor Do.	6,641	12,981	...
	Raimungle		1,691	...
			2,47,338	60,132
Chuck. Houghly Circar Khaleefitabad:				
Perg. Khalispoor			...	4,428
Dholiapoor, Towfeer 451 to Yus.			3,865	1,142
6 Satgam to Khalispoor.	Selimpoor		...	515
	Boroo		99	373
	Perjernan		...	371
	Mobai Nemnch O'Moom		...	101
	Nuzeraneh on the dewan's jageer*		3,919	...

*Note.—Supposed to be the talook of Diaram, in the Chuck. of Moorshedabad, for 3,487 ausil.

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CHUCKS., CIRCARS and PERGS.				Ausil and Ezafa. Yousefpoor.	Saidpoor.
46 Pergs.					
Total Ausil and Towfeer to 1172 A.B.				2,55,221	67,062
of which, Yusefpoor Ausil 1,88,046 towfeer 67,175				1,47,758 K.	54,358
Saidpoor ... 67,062					
Total ... 2,55,108			Ausil	40,288 Jag.	12,709
			Sa. Rs.	2,55,221	67,062
Muscoorat:	Yousefpoor.	Saidpoor.			
1. Nancar	1,519	30			
2. Neem Tucky	1,287	20		2,806	151
4. Mujerai		99			
Net Ausil, &c., Malgoozary				2,52,415	66,911
Abwabs established to 1172, A.B.:	Yousefpoor.	Saidpoor.			
1. Khasnoovessy	3,775	1,191			
2. Fulkhasuh	7,114	2,371			
3. Zer Mathoot	3,031	972			
4. Nuzeraneh Mokurry.	1,891	608			
5. Ahuk	5,108	1,642			
6. Chout Marhattah	24,389	7,926		1,03,798	22,172
7. Nuzeraneh Mucoy.	28,125	...			
8. Serf Sicca, 5½ annas	30,365	7,448			
9. Foujedarry abwab	...	14			
Rupees	1,03,798	22,172			
10. Towfeer, or porfitable increase on the jageer portion of Saidpoor, not inserted in the preceding account			Rs.	3,56,213	89,083
				...	15,768
				1,04,851	
Total net Jumma Kool of Yusefpoor and Saidpoor ...				4,61,064 Rs.	

Zemindarry of Jessore.

THIS revenue of rupees 4,61,064, proceeding from the two divisions of Yusefpoor and Saidpoor, included all the sources of clear income established in both, to the first settlement of the Dewanny administration of the Company. Cossim Aly's bundobust, two years before, was rather less; the greater district, being rated only for 3,50,386, and the lesser, for no more than rupees 93,915, even with the separate pergunnah talook of Khalispoor. But M. R. Khan's in 1172 was precisely as herein set forth in detail, excepting that from the amount of the former, comprehending the salt lands of Roymungle, a deduction was made at the end of the year, of 29,551 rupees, on account of the exclusive privilege granted to the society of trade then instituted; and that in stating the latter, the whole of the towfeer was omitted, as will be found invariably to have been the fate of all the more recent resumed improvements under the same denomination throught the rest of the jageer territory of the subah, at this memorable period of corrupt native management of the finances. In 1188, and subsequently, Yusefpoor formally increased 12,850 rupees beyond the medium standard fixed

NATIONAL ARCHIVES OF INDIA

in 1184, on the basis of three preceding years collections, yielded only a gross rental of 3,27,810 rupees; and in like manner Saidpoor, with 8,001 Rs. additional was rated at 89,680, together making a total income of 4,17,490, from which is to be deducted 66,898 zemindarry and adaulut charges, to shew the net malgoozary forthcoming in 1190, and amounting to 3,50,592 rupees, inclusive of 28,000 rupees, annually received for kahlary rent, though in form subtracted in the settlement of 1187, previous to the late reform in the salt plan. Yet the aumeens, in 1183, had discovered in both these divisions of Jessore, sources of revenue for 6,02,918 rupees, comprehending no more than 1,06,278 plateka or unproductive funds; which might have been amply replaced by resumption of bazee zemeen and chakeran territory at the same time formed, of 1,19,304 beghas. Perhaps if the skirts and neighbouring woody islands of the Sunderbunds had, or could with safety, have been explored as far as the salt marshes of the bordering sea so as to admit the growth of the more useful plants, a much larger tract of sequestered arable ground would have occurred, even proper to be reserved from the usurpation of lawless decoits or robbers, however entitled in their actual savage state, with associates in dominion, beasts of prey to common rights of nature; than resumption of the necessary uses of government, of a portion of its proper territory, fraudulently alienated in favour at least of more peaceable, if not much more valuable subjects, to a foreign sovereign. In all events, the recoverable deficiency in the rental of the zemindarry, entire as here described, in its two divisions of Yusefpoor and Saidpoor, cannot be estimated at less than one lack of Sicca Rupees, in comparison of the clear rightful dues of the exchequer in 1172, and those established at the close of a full cycle of nineteen years suceeding. [383]

ZEMINDARRY OF MAHMOODSHAHY.

Zemindarry of Mahmoodshahy.

THIS little territorial jurisdiction of 844 square miles in the chuklah of Bhoosnah, towards the northern angle of the Delta of the Ganges, and surrounded on all sides by the great southern division of Rajeshahy, affording the means of apt comparison with that district, hath been successively conferred by dewanny sunnuds, from the time of Jaffier Khan to Cossim Aly's, on Ramdeo Ramkant of Rajeshahy, and Kishendeo, all of the Brahmin cast, as found in possession in the years 1135, 1149, and 1170. But in 1187, within the period of the Company's administration, a very unconstitutional though unequal partition of the zemindarry took place, by which Govindeo of adoption to the last official landholder's former wife, appears to have obtained something less than a fourth share, in prejudice to Mohinder and Sunkernarrain, the lineal descendants by a second marriage, and as such customarily, (when no personal exception is made) entitled to the whole, the rents of which, before the Dewanny, were burthened with a small yearly pension to a mussulman exile and his followers, of the family of the Mugg Rajah of Aracan.

CIRCARS and PERGUNNAHS.		Ausil and Towfeer to 1172.
Circar Mahmoodabad. Chuck. Bhoos.		
Perg. Aurungabad. Tal. Megneh ... ... 645 ...		5,655
Aloonampoor		4,803
Ameerabad of Berjemlah		3,807
Azmulpoor		339
Ayetpoor		3,104
Bhaminpoor		574
Berhady		708

CIRCARS and PERGUNNAHS.					Ausil and Towfeer to 1172.
Perg.	Biest Cerriah				74
	Begooniah				390
	Behan				2,673
	Berchampoorah Salineh Mugg	400			414
	Belwar				406
	Berjumlah, Towfeer	10,017			15,505
	Chunder bariah				726
	Doorah				26
	Fazilpoor				2,133
	Goudliah do.	38			963
	Hashempoor				501
	Hinpa do.	44			44
	Jehangurabad Towf.	4,457. Tal. M.	4,499		21,396
	Khoord Mahabitpoor				4,785
	Kassimpoor				2,602
	Kerhpoor				8,021
	Kolly Mihal do.	404			585
	Mahmoodshahy, K.				36,001
	Mohimpoor				6,516
	Mendole				247
	Merarpoor do.	992			1,558
	Nazia Anayetpoor do.	2,249			7,219
	Putabarah Salia Mugg	90			90
	Surpoor Bausal				225
	Surpoor berriah				3,100
	Sudah				1,029
	Shahjehanagur				4,650
	Tara nigar, Towfeer	4,052 & S. Mag.	735		16,033
	Tara Gunga, old do.	586, new	7,287*		25,200
	Vizierabad do.	8			299
	Waman				769
Circar	Futtehabad:		Towfeer		
1 Perg.	Mahobitpoor Barderkerhila	327			5,878
	Towfeer unspecified on the dewan's jageer				913
39 Perg.	Total Ausil and Towfer to 1172			Sa. Rs.	1,87,180
	Muscoorat—Nanker			693	
Ausil	1,55,246	Niem Tucky		594	1,775
Towfeer	31,938	Mudded Mash		488	
	Khalsa 1,23,286.	Jagheer 63,894		net	1,85,405
	Abwabs established to 1170:				
1.	Khasnovessy			3,954	
2.	Feelkhaneh			6,137	
3.	Tur Mathoot			2,484	
4.	Nuzeranah Mokurrery*			8,540	
5.	Foujedarry Abwab			10,835	1,11,596
6.	Aheek			4,474	
7.	Chout Marhattah			21,331	
8.	Nuseran Munsoorgunge			14,000	
9.	Serf Siccas ½ Anna			25,341	
10.	Kiffyet Sibeendy Kisnoram			14,530	
	TOTAL Ausil and Ezafa to 1172, on this district			Sa. Rs.	2,97,001

* *Note.*—The new Towfeer on the Dewan's Jageer, chiefly in Perg. Tara Ghian, is under the head of Nuzeraneh. The Toolook of Megneh, recently granted to Rajah Coonjubahary, was in all Rs. 7,016, which, with the vil. of Nossorah to Cantoo, makes 7,129.

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Cossim Aly's bundobust in 1169, was inclusive of Muscoorat and Perborams Keffyet of 30,000 on Mahmood Shahy, exactly 2,98,730 rupees. M. R. Khan's net jumma in 1172, did not exceed 2,85,978; but, by an increase the following year, of 9,000 Rs. the revenue was brought back to nearly its proper standard; thus involving an improved rental of much more than double the ausil toomary, and the surrounding territory of Ranny Bowanny, paid very little above the original assessment. In 1178, after the famine, Mahmoodshahy was rated in gross for Rs. 3,12,402. The medium settlement of 1184, gave only Rs. 2,72,011, and yet the aumeens found sources for 38,744, and including a plateka of no more than 38,744, and besides, as might be expected in a Brahminy zemindarry bazee zemeen, 1,61,605 begas, with chakeran to the extent of 29,973 begas more. Nevertheless in 1188, and subsequently to 1190, the total demand of rent from both divisions, was reduced to 2,64,223, from which deducting moshaira, &c., charges mofussil originating since the year 1178, and amounting to 20,839 rupees; the remaining net malgoozary, compared with that of 1171 leaves a recoverable defalcation, with every reasonable allowance for bad management, of fifty thousand Rupees, and with the expedient resumption of fraudulent alienations, at least two lacks. [384]

Zemindarry of Mahmoodshahy.

THE unequally proportioned jurisdiction at present, of 5½ annas, to Nariender Narrain the elder, and 10½ annas to Moodenarrain, &c., the younger, sons of Anoopnarrain, of the Brahmin race, who held this petty territorial trust undivided from 1135, until his death about the year 1155, in its dimensions altogether, is no more than 499 square miles; but, like the surrounding lands of the divisions of Rajeshahy and Bhetooriah, with which it forms a proper subject of comparison, it is rich in the culture of the mulberry or manufactures of silk; and being no less advantageously situated for commerce on the eastern margin of the Ganges, near where the Jellingee derives its source from an outlet of the opposite bank, was at least equally improved in revenue since the original assessment, as appears from the following Table of its Rental in the time of Cossim Aly, though thenceforward this district hath always been rated infinitely higher, in proportion to its extent or standard valuation.

	CHUCKS., CIRCARS & PERGUNNAS.		Ausil Jumma of 1135.
	Chuck. Moorshedabad. Cir. Barbeckabad.		
Pergs	Lushkerpoor with Alhungha, &c.	771	3,40,033
	Mirzapoor	...	12,716
	Inkarsingpoor	...	4,683
	Phutwarry, Circar Audimber	...	6,134
	Hussienabad ... ditto	...	3,796
	Gya Madhoopoor, Jennetabad Enam	62	7,644
	Eslampoor—Mahmoodabad	...	18,441
	Azimpoor—Jennetabad	...	1,828
	Gunganaht ditto	...	4,001
	Bederabad—Mahmoodabad	...	3,563
			96,843
	Chuck: Goragaut.		
Pergs.	Gobindpoor Towfeer	4,752	7,351
Circar Barkeckabad	Chedabazoo do.	5,309	10,088
	Kazyhettah do.	3,181	15,586
	Dhamun do.	7,413	11,469
	Tahirpoor—Kissmut	...	13,248
	Shahistanagur	..	2,024
	Sujait-nagur	...	636
	Malunchy do.	5,786	11,419

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CHUCKS., CIRCARS and PERGUNNAHS.					Ausil Jumma of 1135.
Chuck. Akbernagur :					
Kootwally. Jennetabad do.			2,708		5,234
Shikarpoor—Berbeckabad			...		71
Chuck. Boosnah. Perg. Bhowanny					
Dia Circar Barbeckabad			...		1,761
21. Total Ausil and Towf. of the zemindarry to 1172. A.B. ...			...		1,76,739
of which,					
Khalsa, 1,27,811 Rs. and					
Jageer Musil		19,695			
Towfeer		29,153	Rs.		
			48,848		
Muscoorat :					
Div. 10½ 1. Nankar			367		
2. Neem Tucky			388		
3. Moccuddemy			936		4,374
4. Aymah			1,264		
Div. 5½ Annas not particularized			1,419		
Net Ausil Jumma, with Towfeer of both divisions to 1172 ...			...		1,72,365
Abwabs to 1172.					
		10½ As.	5½ As.		
Of the Total 10½ Annas 1,59,042 1. Khasnovessy		1,400	737		
2. Fulkhaneh		3,722	1,949		
3. Zer. Mat. hoot.		1,868	978		
And ... 5½ 4. Nuz. Mokurrery		1,312	687		
Annas 81,652 5. Ahuk. &c.		3,712	1,962		68,329
6. Chout Marhatteh		14,254	7,466		
7. Nuzer Munsoorg		5,250	2,750		
8. Serf Sa. 1½ Annas		13,301	6,981		
Total Abwab		44,819	23,510		
Total Malgoozarry of both divisions to 1172 Sa. Rs. ...			...		2,40,694

M. R. Khan's bundobust in 1172, after deducting the customary muscoorat, amounted only to 2,36,630 Rs.; but the next year there was an increase of 8,801, and immediately after the famine, the jumma rose still higher. This last, however, may have been comparatively rather a racked rent; for the aumeens in 1183, do not allow the sources of revenue then forthcoming to be more than 3,02,529 Rs.; besides, it is true, bazee zemeen and chakeran lands, to the extent of 63,474 begas. On the contrary, the medium settlement of 1184, was greatly under-rated, even if the continuance of the expense of moshaireh had not then been in contemplation, as sums probable after abrogation of the temporary farming system, which gave it birth. Accordingly, the new committee in 1188, and subsequently to 1190, by an additional assessment of 22,500, raised the total yearly demand on the zemindarry to 2,24,272 rupees; though in consequence of the recent extraordinary serinjammy charges of collection, this yet inadequate jummabundy is reduced to a net malgoozarry of no more than 2,00,934 rupees, leaving a defalcation certainly of forty thousand rupees, that may in future, and ought in moderation, to be restored annually to the public exchequer. [385]

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CANONGOE ZEMINDARRY OF ROKINPOOR.

Canongoe-Zemindarry of Rokinpoor.

THIS Zemindarry, if not formed and granted at its continually underrated assessment, as a compensation for perfecting with effect and fidelity the high important duties of Canongoe, must be considered the illegitimate offspring of undue influence, exercised under the relaxation or ignorance of administration, through the union of unconstitutional powers, sometimes vested in the same persons, and ever abused by Hindoos when permitted thus to hold the incompatible trusts of an official landholder, dewan or native efficient minister of the finances, together with the drescriptive hereditary post of chancellor, recorder, or keeper of all the revenue and juridical records of the exchequer of the soubah. In like manner, as we have seen in modern times, dispersed pergunnahs here and there partially dismembered of tuppahs, villages or gardens; and these unascertained fragments of indefinite value or extent, scattered and minute, the better to elude investigation, afterwards collectively classed under a single head of territory, as might be instanced in the case of Rajenagur Bykantpore, Cantoonagur, and Radabullubpore; so perhaps the district now in question, was first acquired by Sien Narrain of the koyt cast, the adoptive ancestor of the present minor occupant Sooraje Narrain, who lately succeeded in this established crafty line of filiation, the intermediate possessor Luchmunarrain, in virtue of an English perwanah, declaratory in his favour of all former rights and privileges, annexed in terms of the original firman of the emperor to the office of canongoe, or by dewanny sunnunds confirming to him, the customary zemindarry appendage of Rokinpoor, which, in all its dimensions, may be estimated at 600 B. sqr. miles, rated and distributed in the following subdivisions, to the year 1172, A. B.

	CHUCKS. and PERGUNNAHS.		Circars.	Ausil Jumma.
	Chuck. Moorshedabad:			
Pergs.	Chunahahly		Audimber	4,395
	Akbershahy		Do.	4,857
	Chandpoor with Vil Kulgatchy	220	Do.	6,235
	Ketgur Joar Mhola Towfeer	1,103	Do.	4,701
	Kehegong-Towfeer	521	Shereefabad	909
	Ferozpoor		Audimber	10,896
	Futtehsing Tal. of Parbuttychurn		Shereefab.	6,526
	Bhesole with Vil Bagwanpoor	782	Do.	12,322
	Mhelund with Vil Komah to P. churn ...	1,444	Do.	16,047
	Eslampoor		Mahmood	2,057
	Kashypoor		Audimber	2,040
	Barbucksing Tal. of Parb. churn, &c. ...	369	Shereefad.	688
	Eslampoor Tal. of ditto	845	Audimber	845
	Keerutpoor...		Shereefabad	405
	Ferokhahad		Audimber	2,373
	Bedjumlah		Do.	3,947
	Koolberiah Vil Rajepoor		Mahmood	73
11.	Kootubpoor Tal. Parb. churn	754	Sherefabad	1,106
	Moiarpoor		Do.	386
	Goozerhaut		Bubeehaber	86
	Azimpoor		Jennetabad	328
	Aumrabad of Betteah Gopaulpoor		Do.	26,416
	Rokinpoor Aymah Shah Ket	5,086	Do.	67,641
	Sersa-abad		Do.	21,459
	Gunganaut		Do.	413
	Bedecrabad		Mahmood	3,171
	Aslunfabad		Do.	79
	Futtehjungpor		Do.	101

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CHUCKS. and PERGUNNAHS.			Circars.	Ausil Jumma Toomary.
	Chuck. Burdwan:			
Pergs.	Aurungabad		Selimabad	8,076
	Benodnagur		Do.	4,090
	Chuck. Hooghly:			
Pergs.	Mundel Ghaul		Mindarum	3,079
	Abwab Foujedarry		Satgam	64
	Chuck. Akbernagur:			
Pergs.	Akbernagur		Audimber	185
	Dusshazary Towfeer	42	Do.	71
	Havillee Tandah do.	53	Do.	1,111
	Kassimnagur vil Bagwanpoor		Do.	906
	Nobanga of Bardicar		Do.	45
	Kankjole		Do.	760
	Tajepoor Mudooah		Do.	1,302
15.	Sebulpoor		Jennetabad	854
	Koonlabarry		Do.	5,604
	Kootwally Aymah Towfeer	6,992	Do.	17,780
	Dersherk do. 5,417 do.	2,047	Do.	13,140
	Shenpoorhijiahpoor		Barbeckad.	1,477
	Baheray		Audimber	183
	Sair Tandah Towfeer, L. R.		Do.	3
	Kootwally do. do.	11	Do.	26
	Chuck. Jehangeernagur:			
Pergs.	Sagurdee Towfeer	1,089	Bazoohay	3,635
	Sahibabad do. 3,866 on the Jagur Arbabulmal	1,562	Do.	5,602
	Mokuenabad Jag. Nawar	11,602	Do.	18,102
6.	Ashakabad		Do.	126
	Nundolapoor Towfeer	206	Do.	361
	Talibabad		Do.	250
				[386]
	Chuck. Bhoosnah:			
Pergs.	Bedjumlah		Mahmood	24
	Aurungabad		Do.	24
	Jehangeerabad		Do.	267
	Chumarky Towfeer	6	Do.	61
9	Fazilpoor		Do.	245
	Paiga		Do.	433
	Bazooras		Do.	420
	Patpassar Towfeer	12	Futtehabad.	21
	Jilalpoor		Do.	215
	Towfeer of Paiga and Bazooras		...	34
	Chuck. Gorahgaut:			
Pergs.	Auter Jerooppoor Towfeer	32	Gorahgaut	385
	Serhuttah		Do.	495
6	Andelgong		Bazoohay.	4 647
	Sheerpoor		Do.	12,276
	Mominsing		Do.	67
	Barbeckpoor Towfeer	852	Do.	1,730
	Chuck. Currybarry			
Perg.	Seerpoor Duskawnah		Do.	67

NATIONAL ARCHIVES OF INDIA

CHUCKS., CIRCARS and PERGS.		Circars.	Ausil Jumma, Toomary.
69. Total Ausil and Towfeer in 1172, A. B. of which Ausil 2,91,808, Towfeer	16,896	...	3,08,704
and of the former Khalsa 2,52,996, Aymah 10,714 and Jageer 28,095	2,81,691		
Muscoorat:			
1. Nankar	1,102		
2. Neemtucky	1,030		
3. Moccuddemy	741		
4. Aymah	10,714	...	13,923
5. Rozineh	247		
6. Paikan	89		
Net Ausil Jumma with Towfeer to 1172—brought up ...	...	...	2,94,781
Abwabs:			
1. Khasnoveessy	...	179	
2. Foujedarry Abwab	...	341	
3. Khest Gour	...	2,600	71,434
4. Chout Marhattah	...	41,777	
5. Serf Sicca 1¼ An.	...	26,537	
TOTAL Malgoozary of Rokinpoor ...		Sa Rs.	3,66,215

Exclusive of Towfeer on the Jageer Nowareh, to counterbalance the Bundobusty deduction of Parbutty Churn's Talook, of 9,934 Rs. when separately accounted for.

Cossim Aly's Jumma Kool of 1169 amounted only to 3,33,725 Rs.; but the whole of the jageer Nowareh, and that under the denomination of Arbabulmal, being an extra allowance to the khalsah mutseddees, together with about 6,000 Rs. recent towfeer, or perhaps the rent of Parbutty Churn's talook, making up in all, nearly the difference of 33,000, were probably excluded from the general settlement of that year. M. R. Khan's net public bundobust in 1172 was for no more than 3,09,602; but 39,447 rupees additional appear to have been privately levied, as established demands for the last-mentioned and preceding year. In 1173 an increase of 10,000 rupees was made on the former official jummabundy: notwithstanding which, the medium rental of 1184 fell to 2,32,421; though the aumeens have stated as if they had really discovered the territorial resources of the Canongoe Zemindarry to be in revenue 3,65,093 Rs. and in baze zemeen 35,097 beghas. The possessor must in this case, officially have been the channel of communication; yet interested as he materially was, in concealing the full amount of his income, he could not descend with decency below the ascertained standard of Cossim Aly's or M. R. Khan's assessment. In 1188 and subsequently to 1190, an annual increase of Rs. 35,000, raised the last reduced jumma in gross to rupees 2,67,421; but deducting 50,065 attendant serinjammy charges, left no more than 2,17,355 rupees of net malgoozary to the exchequer; so that (though a bold thing to advance in almost certain opposition to what will be alledged by the chief native oracle in matters of finance,) I venture to fix the recoverable defalcation here, to be one lack and a half of sicca rupees. At the same time, if the duties of canongoe were faithfully and fully to be performed, perhaps two-thirds of that sum ought to be remitted to the occupant, over and above his actually known perquisites from this office. [387]

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ZEMINDARRY OF EDRACKPOOR.

Zemindarry of Edrackpoor.

THE zemindarry of Edrackpoor or Gorahgaut, anciently part of the great district of Aurungabad, and successively conferred by sunnud, from the time of Sujah Khan, on Bishen-naht, Shien-naght, and Goornaht, the present occupant (and all of the Koyt cast) is considerably less in extent, than the assigned dimensions of Rennel, because he includes in his calculation, the undistinguished portion, or moiety belonging to Dinagepoor, under the same local denominations. On the whole, this little territorial trust, altogether situated in the chucklah and circar at Gorahgaut, may be computed to contain 632 B. square miles, divided and rated as follows, to the year 1172. A. B.

CHUCKS., CIRCARS and PERGUNNAHS.		Ausil Jumma.
Chuck. and Circar Gorahgaut:		
Perg. Adrackpoor		2,025
Aslampoor		1,898
Aunchy		218
Aglumban		268
Alygong		5,281
Alahdadpoor		114
Alhab		88
Azmutpoor		45
Ardoobazar		76
Abdulahpoor		349
Buga		1,785
Bokil		1,203
Bazudpoor Towfeer	853	6,259
Bery Gorahgaut Towfeer	2,431	5433
Bery Shanurkfallah		1,693
Berhia, Parah, &c.		27
Folad-dessy		9,835
Gatnal ... ... Towfeer	1,337	4,823
Gunje Shanur Epallah		1,348
Ghooly		455
Gunje-Gorahgaut		2,986
Haut Meejmenetpoor		355
Hyatnageer		925
Keehlsy		5,787
Khas Talook		4,565
Kassinpoor		104
Katikpoor		1,339
Kohun		130
Musjed under Kahly		25
Musjed Hussein Shahy		273
Mooktibpoor		4,115
Penje buka		29
Sultanpoor		265
Sengoor		2,377
Shahzadpoor	Do. 38	76
Serai Noabad		...
Talook Tally		341
Toolsy gout	Do. 318	596
		68,011
Perg. Aula-gachy		402
Azimpoor		264
Bazar Jheket		13
Bindy		2,669
Bhemen Kondah		3,933
Bel-ghaut ... ... Towfeer	2,500	3,895
Bedlina		1,276

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CHUCKS., CIRCARS and PERGUNNAHS.						Ausil Jumma.
	Baloobazar					19
	Bagduar ... ... Towfeer 2,750					8,647
	Haut Eslamgunje					6,571
	Jukehady					710
	Koohvally					36
	Kenwoorpoor ... ... ditto 3,200					6,462
	Mulgong					2,025
	Messnamokrain					417
	Nemuck Golah or Talinpoor					92
	Oray gacha ... ... Towfeer 1,331					5,688
	Russolpoor and Sunher-geray					1,083
	Sultangunje and Shahgunje					1,309
	Sherepoor Calbany ... ... Towfeer 565					6,403
	Seray Nowanger					14
	Seerpoor Noabad ... ... Towfeer 2,897					4,200
	Seray Kandhy ... ... do. 85					125
	Taje-puttary					58
	Talook Kishnay					84
66.	Perg. Tot. Ausil and Towf. until 1172 ...			...	...	1,28,574
	of which Ausil, 1,08,430 and Towf. 20,143					
	Khalsa 88,301 and Jageer 40,273					
						[388]
	MUSCOORAT:					
1.	Nankar				518	
2.	Neemtucky				387	
3.	Aymah				18	1,687
4.	Rozineh				315	
5.	Paikan				247	
6.	Rahberan				149	
			Net	...	...	1,26,887
	ABWABS to 1172.					
1.	Khasnoveessy				4,795	
2.	Feelkaneh				3,876	
3.	Foujedarry Abwab				2,189	
4.	Zer Mat-hoot				1,814	
5.	Nuzeranah Mokurrery				1,000	64,748
6.	Ahuk				3,355	
7.	Chout Marhatta				14,845	
8.	Nuzzer Munsoorgunge				17,000	
9.	Serf Sicca, 1½ annas				15,872	
						1,91,635

Cossim Aly's bundobust for 1169, was, 1,86,217 net; M. R. Khan's in 1172, was in gross, 1,93,323, from which, he deducts, first, jageers, in the name of Hussein Reza Khan, and for military charges, 6,460; secondly, the Muscoorat as before stated;—leaving a clear rental only of 1,85,171 rupees. In fact, 3,000 rupees, new towfeer, make the real difference between the two assessments. In 1190, after an encrease of 15,000 Rs had been put on the medium settlement of 1184, the total revenue then forthcoming, amounted to 1,60,196, from which, (deducting about 18,000 for Mofussil Serinjammy charges, and making some allowance on account of the aforementioned jageers, apparently continued or bestowed without authority) I deem myself sufficiently warranted in stating here a deficiency to be recovered, of forty-five thousand sicca rupees.

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ZEMINDARRY AND TALOOK OF FUTTEHSING.

Zemindarry and Talook of Futtehsing.

IN reviewing the Hackikut Jumma or historical detail of the rent roll of the different zemindarries of Bengal, the one now under consideration affords, the first instance of real diminution by decline and dismemberment, in ausil valuation or extent, from the period of its original formation in the administration of Jaffier Khan, to the present time. The larger districts, in possession of affluent landholders, who could purchase favours through bribery, swallowed up, and were enlarged by annexations of territory taken from the lesser, of which the official occupants might not be in a condition to resist encroachments; as in like manner, we often find the former exempted from a proportional share of the more recent assessments called Abwab, while the latter, have been unreasonably oppressed with imposts to make up the dificiency of the general necessary demand of the sovereign to answer the yearly exigencies of the state; or perhaps frequently, through the collusion of native officers of the khalsa, with the insiduous view of distressing these petty zemindars into an apparent voluntary relinquishment of their possessory rights, held under the sanction of a sunnud from government. I wish it may not be found that this iniquitous practice hath been most prevalent in our own days, and given birth to many existing talooks of new creation. However this may be, Futtehsing, in its actual dimensions in 1172, being only 259 square miles, forming comparatively little more than a point of connexion between Rajeshahy, Beerbhoom, Burdwan, with Kistnagur, on the western border of the Bhagzietty, and conferred successively on Herrypersaud, the son of Surajanum and Neel Kaunt, the present occupant of the Brahmin race (both of them servants of their predecessors in office respectively) was comprised in the following pergunnah divisions on the chucklah of Moorshedabad; viz.

	PERGUNNAHS & CIRCARS.			Ausil Jumma 1135.	Disbursements-Tishkhusy, or effective Bundobust.	Remaining Ausil Jumma 1172.	Teshkhusy, or effective Bundobusty Jumma on the Ausil, at different periods.
Perg.	Futtehing, Circar	Shereefabad	Ausil	1,32,708	11,932	1,20,776	In 1149 the Teshkhees jumma on the total ausil of 1135, was, 1,41,826. In 1169, after the disbursements stated, continuing the same to 1172. The Teshkeessy on the whole of the ausil remaining, was, sicca rupees, 1,37,294, on account of the khalsa.
	Eslampoor	Audimber	...	19,542	1,036	18,488	
	Keerutpoor	Shereefabad	...	15,470	4,440	11,030	
	Gadla	Ditto.	...	8,348	787	7,516	
	Chunakahly	Audimber	...	2,483	...	2,483	
	*Ketgur Joar Mhola,	Ditto.	...	1,446	...	1,446	
	Bhirole	Shereefabad	...	814	87	727	
	Kashypore	Audimber	...	3,009	...	3,009	
	*Barbechring	Shereefabad	...	874	...	874	
	*Koolberiah	Mahmoodabad	...	1,668	...	1,668	
	Kootubpoor	Shereefabad	...	72	...	72	
11 Perg.	Total of the Zemindarry & Talook		...	1,86,416	18,282	1,68,134	

* These three Pergunnahs contain the talook of Herrypersaud, the son of Surajenum.

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ZEMINDARRY AND TALOOK OF FUTTEHSING.

Talook of Futtehsing.

VARIOUS causes, the separate effects of which I do not think necessary on the present occasion minutely to examine, may have influenced the extraordinary reduction of the original standard assessment, now for the first time occurring in the zemindarry detail of the soubah of Bengal, in the compendious form of

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a Teshkhussy Jumma on the total of the ausil: 1st. It may involve part of the general small remission of Sujah Khan, under the same technical denomination on the ausil toomary of his predecessor. 2dly. It may in part, and possibly altogether, have been in consequence of the destructive war commenced with the Marhattahs in 1184, and waged for years in and about this little territory, to the certain diminution of its annual funds of revenue. 3dly. As near one half of the district is a morass, partially capable perhaps of producing only a scanty crop of rice, after an original outlay in the mode of tockavy for the purpose of melioration, usually made by the sovereign proprietor alone, enabled with the will to encourage or perform the greater agricultural improvements in Hindostan; so when the constant smaller expense and labour necessary to maintain works of permanent utility in husbandry were for a long time discontinued, these may have fallen more quickly into decay, than they could again be gradually restored, through the miserably feeble efforts of a needy despotic government. 4th. Herrypersaud the former landholder, dying without issue, in the time of Aliverdi Khan, Bydenaut his servant, procured a zemindarry sunnud for the whole possession, in the name of his own son Neelkaunt the present occupant. Purbutty wife of the deceased, claimed a subsistence; and it seems likely, that a temporary allowance was made to her, forming part of the Teshkhussy reduction; but it was reserved for an English administration, after a lapse of near 30 years, to espouse her farther pretensions; to decree in her favour a moiety of the chartered rights of Neelkaunt, which had been otherwise considerably lessened by new alienations to Khalsa Mutseddy Talookdars; and in her behalf even countenance the novel system of female adoption, in a country where hitherto the natives of that sea are held always either in legal or virtual slavery. However this may be, on the basis of the ausil jumma teshkhees of 1169, the revenue then recovered its ancient original standard in the establishment of Abwabs; viz.

	Jumma Teshkheeskool of Futtehsing in 1169			...	...	...	1,37,294
	Muscoorat:						
	Nankar to the Zemindar	...	...	...	...	4,584	2,525
	Neem Tucky Canongoe	...	...	...	...	941	
			Abwabs:	...	...	Net	1,34,769
1.	Khasnoveesy	...	...	...	...	2,784	50,124
2.	Feelkhaneh	...	...	...	...	6,187	
3.	Zer Mathoot	...	...	...	...	6,246	
4.	Ahuk	...	...	...	...	1,446	
5.	Chout Marhattah	...	...	...	...	14,357	
6.	Nuzzer Musoorgunge	...	...	...	...	3,041	
7.	Serf Sicca 1½ annas	...	...	...	...	16,063	
	Total Malgoozary of the district in 1170			...	...	Rs.	1,84,893

M. R. Khan in 1172, reducing the ausil to rupees 1,11,225, concluded a net bundobust for that and nearly the aforestated Abwabs, amounting to 1,60,637. In 1183, notwithstanding large and repeated alienations of territory to make up the new talooks of Radabullubpore, &c. even the aumeens find sources of revenue, including a small plateka of 1,62,633 rupees, besides 55,032 beghas of bazee zemeen and chakeran lands. Yet in 1190 the gross jumma was no more than rupees 1,02,036; from which, deducting 5,833 for mofussil serinjammy charges only, such a clear income will remain, as must leave at least a recoverable defalcation of eighty-five thousand rupees, inclusive of irregular talookdarry dismemberments.

ZEMINDARRY KISMATEAH OF MAHOMEDAMEENPORE.

THIS district, comprehending about 700 square miles, with all the European settlements in Bengal, on the western margin of the river Hooghly, from

Zemindarry Kismateah of Mahomedameenpore.

the Foujedarry capital of that name, or port custom house called Bukhshbunder, down to the opposite shore of Calcutta, was dismembered from the Painam permanent holding of Arseh the *Eahtimam* entire of Ramisser, a Koyt, father of Ragoodees, and grandfather of Govindes, who succeeded to one-third of the whole trust, first erected into a separate zemindarry, between the years 1135 and 1147 A. B. It was at the same time, partitioned among the former's two younger sons and two nephews, with a brahmin dependant of the [390] family, each of whom gave his own name, (still retained on the Khalsa records,) to the subdivision or portion so acquired; but all were assessed for revenue to government under the single head of Mahomedameenpore, and in like manner paid alone, through the channel of the most considerable or responsible of the participants.

CHUKS, CIRCARS AND PERGUNNAHS.			Portions of Ausil Jumma and Towfeer held by each Parter.					TOTAL Ausil and Towfeer of Mahomedameenpore.
			Mokund, 2d son of Ramisser 9/16 of Mahomedameenpore.	Menoker his nephew, eldest son of Basdeo 10/16 of Boroo.	Gungadher, 2d son of Basdeo 6/16 of Boroo.	Ramkissen, 3d son of Ramisser 7/16 Ma Poor.	Suntose Brahmin of Answerpore.	
Chucklah Houghly, Circar Satgam:								
Pergs. Ausil ... ... 1,67,983 Towfeer ... 38,516	Arseh ...	...	420	474	284	324	5,384	6,886
	Abwab Foujedarry	...	344	210	126	255	160	1,095
	Ameerabad of Pyonan Towfeer ...	13,282	...	20,767	12,479	...	...	33,246
	Ameerpoor ...	...	...	5,134	3,016	...	...	8,150
	Anweerpoor Towfeer	2,000	...	...	...	...	7,655	7,655
	Boroo ...	...	1,299	13,071	7,465	699	1,472	24,006
	Belindeh ...	...	...	1,092	663	...	103	1,856
	Belliah ...	...	...	...	...	...	3	3
	Chutypoor ...	...	1,844	1,725	1,035	922	...	5,526
	Chandunagore ...		...	...	...	...	7	7
	Calcutta Towfeer	987	...	...	...	...	1,482	1,482
	Dharseh, Circar Selimabad ...	...	968	...	...	...	238	1,206
	Feyzullahpoor ...	...	204	5,527	3,396	159	...	9,286
	Gunje Sunkerabad	...	...	...	...	...	978	978
32. Khalsa Jageer ... 1,67,477 39,922	Havilee Sher ...	...	513	...	...	343	3,089	3,945
	Hutkundah ...	...	3	1,515	921	2	126	2,567
	Hejrah Kahly ...	...	44	36	19	34	32	165
	Kahrar Towfeer	15,587	15,931	...	...	12,390	...	28,321
	Kuhthah ...	...	...	1,964	1,178	...	1,271	4,413
	Mahomedameenpoor	...	6,472	...	...	5,107	77	11,656
	Mugoorah ...	...	...	262	157	...	...	417
	Muzuffupoor ...	...	1,206	...	...	936	...	2,142
	Mauzunnagur ...	...	...	...	...	...	107	107
	Mirzapoor ...	...	...	...	...	...	190	190
	Mobai ...	...	...	...	...	...	628	628
	Pyonan ...	...	12,103	714	423	9,417	980	23,637
	Patmhal ...	...	...	426	256	...	114	682
	Paikan ...	...	...	1,220	734	...	199	2,153
	Pyghetty ...	...	...	...	...	...	266	266
	Selimpoor ...	...	2	2	2	1	1,254	1,260
			41,353	53,139	32,153	30,589	25,701	1,83,935
Chuck. Moorshedabad, Circar Satgam Perg. Khoshalpoor ...			7,194	...	...	4,851	...	12,045
Chuck. Burdwan, Do Selimabad Kobazpoor Towf ...		6,658	...	8,830	3,515	...	...	10,345
Total of Mahomedameenpoor in 1172 A. B. ...			48,547	60,969	35,668	35,440	25,701	2,06,325

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Ausil and Towfeer of Mahomedameenpoor ... Brought down	...	...	2,06,325
Muscoorat:			
1. Nankar ...	745		
2. Neemtucky	684		2,190
3. Mujerai	759		
Abwabs:			
1. Khasnovessy	4,208		
2. Nuzzer Mokurrery	77,962		
3. Feelkaneh ...	7,224		
4. Zer Mathoot	2,015		1,34,425
5. Ahuk ...	4,286		
6. Chout Marhattah	24,805		
7. Serf. Sicca 1½	13,925		
Total Ausil and Ezafa of the zemindarry	...	Sa. Rs.	3,38,560

NOTE.—At the same time, the Sayer or variable duties collected at the Bukhshbunder, then included under the head of Mahomedameenpoor, but now separated, amounted to, ausil and abwab 1,42,883, making together, 4,81,443 sicca rupees.

Besides the charges of Moscoorat, 14,062 rupees were usually deducted on account of the Sebundy of the Foujedar; but which, belonging more properly to the Sayer, the amount is accordingly now transferred to that head. At any rate, an enormous defalcation appears in M. R. Khan's first settlement in 1172, as the total did not exceed 1,64,514 rupees, including little more than two shares of Mahomedameenpore, and alone the Khalsa Ausil Jumma of the whole. Innumerable recent subdivisions with designedly perplexed statements of this zemindarry, are the sure indications of wilful embezzlement. Yet in 1178, it seems probable, that the original proper standard of revenue, was some way or other accounted for. In 1183, the aumeens allow only 2,76,062 rupees Hustabood resources; but at the same time, in a bazee zemeen of 1,16,545 beghas, besides 19,073 more of chakeran lands, they discover in part the fraudulent means by which the remaining funds have been sunk. The medium bundobust nevertheless, in 1184, was rupees 2,70,092. In 1190, it fell to 2,55,113 gross rental, charged undoubtedly with a mofussil serinjammy of at least 20,000 rupees. So that I think myself sufficiently warranted in stating here a recoverable deficiency of one lack of sicca rupees, including however, the whole or any part of the kismut of suntose, found dismembered and elsewhere credited. [391]

1ST ZEMINDARRY PERGUNNAHAY MUTTAFURRUKAT.

THE petty scattered Districts included under this head, (all within the chucklah of Gorahgaut in and about that division of Rajeshahy called Betooriah,) comprehended when taken together 2,103 square miles, forming the modern collectorship of Silberris, and subdivided into six whole or kismateah single pergunnah zemindarries, rated at different periods from 1171 to 1190 as follows:

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	British square miles in the whole.	Ausil Jumma, exclusive of portions elsewhere accounted for.	Net Ausil & Abwab on the same territory, to 1172, before the Dewanny.	Net Ausil and Abwab in 1172, settled by M. R. Khan.	Gross medium settlement of the same territory in 1184 A. B.
1. Silberris, in Circar Bazoohay, bordering on Edrackpoor, after deducting a small portion belonging to Rajeshahy and Seyd Dowlat Talookdar of Moorshedabad, elsewhere accounted for, is partitioned generally amongst 16 landholders, viz. Rizi ul dien and Bedia ul zeman ¼ share; Abuterab and Merryram ¼ almost equally divided between them; Gunga Luckynarrain, Gopaul Kishore, Rooderam Kalhapusand, &c. the remainder	264	54,506	92,226	98,366	87,923
2. Ateah, in do. circar, on the confines of Dacca, shared between Khodo Nowaz, Neby and Shah Nowaz, three mussulman fakiers, in the proportion of one half to the former, and the same equally amongst the two latter, is in all	787	16,041	47,404	48,500	38,130
3. Burbazoo Massim Shahy, adjoining to the foregoing pergunnahs in do. circar, 3-4ths to Rijib Aly and Mahomed Suffat; the remainder to Herdio Ragooram, &c.—5 persons	468	19,159	42,545	42,794	40,885
4. Kagmary, in circar Gorahgaut, adjoining to the preceding perg. Ramnaht and Choud	374	17,196	28,504	29,309	28,738
5. Barbeckpoor, in circar Penjerah, adjoining to Jehangurpoor, altogether to Shim Naht Dunger, excepting the small separated talook of Moorshedabad, in the name of Ram Ram	159	15,193	28,839	29,978	22,817
6. Chowgong, circar Barbeckabad, in the very heart of Betooreah, belonging to Kishen Kaunt, half brother of Ramkaunt of Rajeshahy.	51	9,220	17,883	17,883	13,859
Talook of the perg. of Chowrah to Ramsunker in do. circar, and included in the measurement of Jehangurpoor ...	...	2,731	4,070	4,111	1,537
TOTALS of the District ...	2,103	1,34,046	2,61,471	2,70,941	2,33,887

In 1188 and subsequently to 1190, the gross jumma of the preceding territory was raised, though I do not know in what proportion distributed throughout the different pergunnahs, to 2,91,747, including extra charges of management 27,631, which being as unnecessary, leaves only a net malgoozary of 264,116; and subtracting further the talooks of Silberis and Barbeckpoor belonging to Moorshedabad, excluded from the settlement prior to the dewanny but since collected, at the rate of 8,010 Rs, as part of the actual rental of this district. Bundobusts of 1175 and 1190, may be considered on a par.

2ND ZEMINDARRY PERGUNNAHAY MUTTAFURRUKAT.

THE dispersed Pergunnahs of measured extent included under this head, and partitioned among several zemindars in whole or broken divisions, may be classed together, though separately rated from the year 1171 to 1190, so as to shew the difference or defalcation of the latter period, on a comparison with the former; agreeable to the following detail:

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	British square miles in the whole.	Ausil Jumma of such portions of territory as are here specified being the Toomary of 1135	Net Ausil and Abwab, as settled by M. R. Khan in 1172, after acquisitions of the Dewanny.	Net Ausil and Abwab of the same territory, prior to the Dewanny, or in 1171.	Net Ausil and Abwab of the same to 1190, during the Company's proper management.	Difference or defalcation between the two last statements, supposed to be recoverable in future.
1. Chundly on the Mahanadee, near its junction on the eastern side of the Ganges, composed of the whole pergunnahs of the same name in the chucklah of Moorshedabad; of a portion of Pultapoor and Nizampoor, in that part of Gorahgaut, with a kismut of Sheerpoor hejrahpoor, in the chucklah of Akbernagur; all making part of the circar of Barbeckabad, and now portioned into two kismuteah zemindarries, between Setraject about ¾, and Bolanaht ¼ ...	180	40,875	68,827	67,275	55,705	11,570
2. Jahirpore, half perg. adjoining to the former district easterly, in the circar of Barbeckabad and chucklah of Gorahgaut, subdivided equally between Ragoorinder and Narrainder Narrain, stood rated	83	13,063	23,140	23,393	49,862	increase.
3. Moseedah, adjoining to the north of Jehangurpoor, also the circar of Barbeckabad and chucklah of Gorahgaut, held unparticipated by Dutta Naht	153	13,650	23,434	22,385	28,100	increase.
4 Chunakahly Proper being about one half of the whole perg. in its original valued extent, comprehending the great declining capital of Moorshedabad, in the chucklah of the same name and circar of Audimber, subdivided between Anunchund, Adeychund, Golaubchund, and Khoshal Sing, in the proportion of 14 annas to the three former, and two annas to the latter; together	269	56,639	32,941	38,479	22,977	15,502
5. Satsyka, kismut pergunnah on the west of the river Houghly below Nudeah, in the circar of Selimabad, chucklah Moorshedabad, the eahtiman of Mahomed Akber Chowdry ...	138	37,692	70,768	68,909	55,000	13,909
TOTALS of this Division ...	823	1,61,919	2,19,113	2,19,441	2,11,644	40,981

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I cannot well account for the increase which appears on the jumma of Tahirpore and Moseedah, on comparison of the bundobusts of 1190 and 1171, unless there hath been a recent hustabood valuation of both pergunnahs, or that they have been alienated from the original possessors; in either of which cases, such a result, barring any notorious frauds, might be deemed inevitable.

2d Zemindarry Pergunnahay of Muttafurrukat.

With respect to the teshkheessy diminution from the ausil toomary of Chunekahly, and even from the settlement of 1171, a considerable decrease may be fairly accounted for, in consequence of the continued declining state of the city of Moorshedabad, since the removal from thence of the seat of government; but in regard to Mahomed Akbar's eahtiman of Satsyka, before we can with propriety admit of any real deficiency in the original territorial funds of the talook, he should be compelled to shew, in a detail of villages or farms, time and occasion, the particulars of the losses sustained on a comparison of the two bundobusts of 1171 and 1190. On the whole, we may state the defalcation of the first and two last of the foregoing pergunnahs, at 30,000 rupees.

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ZEMINDARRY RAJE OF BISHENPOOR.

Zemindarry Raje of Bishenpoor.

THIS district, celebrated by modern speculative historians, for the primitive inoffensive manners of its inhabitants, under an utopian system of internal administration, and distinguished in Bengal as a nest of thieves, until the period of its complete subjugation to the Moghul authority, comprehends 1,256 B. square miles, in the circar of Madawn and chucklah of Birdwan; encircled by the zemindarry of the latter names, excepting towards the west, where it is bounded by Midnapore with a part of Pachete, and situated altogether, in terms of the imperial and Nizamut grants, within that portion of country first added to the Company in 1760, by Kossim Alykhan Rajeh Choitensing, of the Rajepoote cast, and in present possession of Bishenpoor, in virtue of an ordinary landholder's Sunnud, claims descent through more than fifty generations, in direct lineage, from a race of princes to be considered independent proprietors of the same territory, and whose bare names with the duration of their reigns respectively in minute detail, including a space of more than one thousand years, were some time since, on the occasion of a disputed succession, given in and received as the proper genealogy of the family. It is true the authenticity of this pedigree list, was never attempted to be established. Such another might be prepared in half an hour, by the most illiterate Brahmin to be met with, in support of the similar pretensions, if set up by the meanest individual of the hindoo tribes, whose power to distribute the territorial rights of a foreign conquering sovereign, were this to be admitted, nay whatever may be the present dearth of ancient historical records in Hindostan anterior to the Mussulman conquest of the country, however few the Sanscript documents already found, or perhaps existing of real antiquity, bearing either a date or the apparent stamp of time, much less the internal evidence of reasons, probability, or the collateral testimony of other nations, furnished with all the requisite formalities of proof and illustration to enforce conviction on the mind. Yet I would not be answerable on any occasion that fabricated materials, sufficient to puzzle all our modern antiquarians, versed in the learned mystical language of the Hindoos, might not be quickly prepared, under liberal encouragement, aided with the suggestions of European intelligence, to favour all or singly every system of religion or chronology either at once or in succession, which may at this moment agitate the speculative philosophers of the western world. At least, I am sure, under the same temptations of native private benefit, in opposition to that of the actual government, if the Company will renounce their pretensions to such prerogatives of sovereignty as they may have derived by conquest, or grant, from their predecessors the Moguls; overlook established legal institutions of civil administration, promulgated more than two centuries ago, and adhered to ever since, in form and fact, as the basis or essence of existing legislative authority throughout the Empire, involving the doctrine of heritable territorial property with the whole system of practical Indian finance; that a door will be opened for obtruding on us the crude visionary policy of hundreds of unexperienced British statesmen, through the false interested medium of refined native Hindostanee chicanery; that the corner stone of our power in this country, may be at once overturned, and our political existence hanging on the cobweb thread of corrupt Brahminical jurisprudence, be ready to moulder into dust, on the slightest shock of interior or external commotion. Yet I am by no means here inclined to call in question, the real or pretended ancestry of the Bishenpoor Rajah. The fact is of little consequence in itself, since the actual representative of the family hath been reduced to the state of an official zemindar, and it is only the principle that I oppose, as extremely dangerous, of admitting, without the clearest evidence of truth, claims of right independant or derogatory of the sovereign power, subversive of the ancient laws and usages of the Mogul Empire; and perhaps alone

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originating, in the ignorance or encroaching spirit of the native landholders, through the mistaken conceptions of their foreign rulers, in assimilating the financial institution of India to those understood in and applicable to Europe, as promulgated within these ten years, in the form of parliamentary reports, or authoritative individual opinions, which being translated and communicated to the people of this country, have been readily adopted as their own, and frequently with sincere though interested belief of legal validity. In truth the possessor of this little district, had pretensions of heritable jurisdiction or territorial rights, with the exception of two or three other individuals in the same predicament, infinitely superior to any in Bengal, and known by the ordinary appellation of zemindar, under the conditional chartered privileges, derived from an [393] imperial sunnud or firmaun. It seems only unfortunate, though I do not deny the expediency of the measure, that the strong hand of British power hath almost exclusively been exerted in reducing to the common level those, who could pride themselves on some real pre-eminence of birth or independence, while such as had none to boast of, have been negligently suffered presumptuously to raise their heads above the standard of regal controul, and beyond law, right, equity, or policy.

Rajah Disjen Sing, however, is the first that occurs on existing records of the Khalsa, as zemindar of Bishenpoor in Bengal, and of Buggry with Raipoor in Orissa. His name appears enrolled in a jumma khurch account of the latter soubah, as early as the fussullee year 1112, or 1707 of the Christian æra. Gopaul Sing, his second son, from 1135 to 1150, and subsequently, stands rated in the ausil toomary, or net original rent-roll for the two pergunnahs of Bishenpoor and Sharpoor, comprizing the whole of his territory in Bengal, in the sum of sicca rupees 1,29,803. reduced at the last mentioned period in consideration of the Marhattah devastations, to a teshkheessy revenue of 1,11,803, and including at all times what was called a peshcush, or tribute of 17,806 rupees. Under Chorten Sing, the present occupant, grandson of Gopaul, in 1164, the assessment of this district was brought back to its former standard, by levying the abwab chout. In 1169, with the additional increase of the serf sicca, the established rental was 1,36,045. In 1172, after restoration of the teshkheessy deduction, it rose to 1,61,044, of which M. R. Khan only gives credit in the public bundobust, rendered for 1,43,544, including muscoorat particulars as follows; viz. nankar to the zemindar himself, 658; neemtucky canongoyan, 306; and paikan, 2,500: making altogether 3,464 rupees, as the compromised mofussil charges of management, to be subtracted from the annual gross collections. The following year, a farther arbitrary impost of 56,455 was added to the former jumma, subjected then to a muscoorat deduction of 7,498 Rs. In 1177, under the auspices of a British supervisor, the constitutional mode of settlement, by a regular hustabood, seems to have been adopted with considerable advantage in point of income, notwithstanding the ravages of the famine; and in 1178, the jumma kaumil, or highest complete valuation of the whole territory, capable of realization, appears to have been ascertained thus, progressively, and then fixed in gross at sicca rupees 4,51,750, arising from 79 hoodas or farms, classed under 10 new pergunnah divisions, named and rated as follows; viz.

Pergs.				
6	Indos of	29 Hoodas	...	88,192
	Balsey	4 Do	...	24,029
	Shahradpoor	25 Do	...	82,063
	Bointal	1 Do	...	40,281
	Senghazary	1 Do	...	35,213
	Rawostcund	1 Do	...	48,994
4	Parooleah	4 Do	...	19,804
	Barahazary	1 Do	...	36,763
	Khassmhals	8 Do	...	43,521
	Havillee	5 Do	...	32,850

10 Perg.	Hoodas 79	Gross rental Rs.		4,51,750
Serinjammy mofussill abwab, 13 p' cent. being rather more than the full ordinary constitutional allowance to zemindars and canongeers in Hindostan				58,000
Total net Malgoozary in 1178			Rs.	3,93,750

The grand defects in this, and all the other similar hustabood improvements, carried on under the Company's administration, may be deduced from inattention to the superficial measurement of the lands assessed, neglect in fixing proper names, and defined boundaries, to the lesser interior subdivisions of territory, ignorance of the fundamental principle of Indian finance, which assigns in perpetuity, to the ryot, three-fourths, by pecuniary estimation, of the gross produce of the soil cultivated by himself, reserving only the remaining fourth to the sovereign proprietor, chargeable with a serinjammy incumbrance of about 20 p' cent. to defray zemindarry, as well as every other expense of mofussil management; and finally, from the crude vicious system of rating the share of government on the fluctuating temporary basis of one, two or three years actual collections, knowing generally the embezzlements, and fraudulent practices of a swarm of native intermediate agents, between the prince and peasant, instead of following the spirit of more equitable Mogul legislation, forming a permanent standard rentroll on a medium of many annual hustabood settlements, or figured statements, shewing the utmost improved finances of the country, traced through all successive accumulations to their original source, as the only means of ascertaining the legally established whole, in various branches of the revenue, so necessary to regulate present and future demands of the state, and restrict economical public expenditure, to expedient or possible supplies; with such deficiencies, no improvement of territorial income in India can ever be durable. Accordingly in this district, in 1184, the gross rental had dwindled away, in successive diminutions, without any assigned specific reasons liable to detection in the detail of defined minute divisions of land, occasions and circumstances of allowed remissions, to rupees 3,72,230, subject to a serinjammy deduction increased to 86,707 rupees; at the same time that the aumeens discovered funds for a total assessment of 5,18,731 rupees, besides 1,06,934 beghas of bazee zemeen, which, indeed, if alienated before the absolute reduction of Bishenpoor, to the form of a zemindarry, could not, in propriety, be resumed, [394] but with an exclusive chakeran allotment of 1,36,971 beghas more; at all times necessarily at the disposal of the protecting sovereign, as chiefly appropriated in the support of a provincial militia. In 1190, after an encrease of 20,000 rupees, the gross bundobust of that year was brought up almost exactly to the net hustabood settlement of 1178; yet, though this improvement was further extended by retrenchment of 17,000 in the amount of current mufussil charges; still there appears a defalcation, to be recovered, or accounted for, throughout the district, on comparison of the jumma kaumil before stated, of 70,000 rupees. But comparatively, with the standard of exaction at the moment of the Company's acquisition of the Dewanny, instead of such deficiency, there is a keffyet, or profitable increase of 1,66,000 rupees.

ZEMINDARRY RAJE OF PACHETE.

Zemindarry Raje of Pachete.

THIS jungly Territory of 2,779 square miles, situated in circar Madarun Chucklah of Burdwan, (therefore within the portion of country ceded to the Company, and once a foreign frontier on the western confines of Bengal, towards the three Bellads or Ballagaut of Kokuaghs); differs

very little in circumstances of financial history or internal management; from the adjoining district of Bishenpoor; though it partakes more of the sterility and barbarism of the neighbouring mountainous region in the south. Behah, Rajah Kerret Narrain, of the Rajepoot tribe, from 1135 to the Bengal year 1150, was only subject to a peshcush of 18,203 rupees annually, for the pergunnah of Pachete and Kismut of Shuregurrah. Thenceforward 3,323 rupees additional were levied, as a compensation for the Abwab Chout Marhattah. In 1170, the serf sicca of Cossim Aly swelled the net bundobust to 23,544 rupees. M. R. Khan, in 1173, raised the jumma to 30,000; but only 5,969 rupees were avowedly collected in course of the same year. In 1178, a hustabood, or more properly what is esteemed in the technical language of the exchequer, zoor tullub, a compulsory exaction of 1,44,954, including a serinjammy of 17,302, was established, and the demand enforced by military authority. In the gross medium settlement of 1184, Rajah Ragoonaht Narrain, the actual payment of Pachete, with the recent territorial annexation of Jildah, stands rated only for 69,027 rupees, exclusive of the rental of Sheregauty Ballagaut, comprehending the whole or part of the hilly districts of Ramgur Nagpore, &c. being the kokerah of Behar, and therefore properly belonging to that soubah. Yet the aumeens had found and acknowledged, sources of revenue, to the amount in all of 1,54,423, with plateka; but do not state any bazee zeemen in the abstract result of their investigation, which hath fallen into my hands. Finally, in 1190, the total bundobust of the same territory, was 76,532; but being charged with a serinjammy incumbrance of about 57,000 rupees, yields little more to the sovereign, than the original peshcush, and leaves a recoverable defalcation exceeding one lack of rupees, if we take the zoor tullub of 1178 as the proper standard of exaction. This however, might not be thought altogether equitable, whatever may be the dictates of expedient policy; nor can I myself see what real advantage can be derived from such a forced, paltry contribution, as the circumstances of this zemindarry could at any time admit of, even though altogether applied in the maintenance of an internal civil or military establishment; ever locally requisite to ensure the collection of the sovereign's demand; considering the total inability of the landholder to create any public disturbances, from situation, power or wealth; the unhealthiness of the appointed station of our troops at Jildah; and that the district cannot now be properly deemed a foreign frontier, being entirely surrounded by other dependencies of the British dominion, within the soubahs of Bengal, Behar, and Orissa.

ZEMINDARRY RAJE OF TIPPERAH.

Zemindarry Raje of Tipperah.

THIS District, named also Roshenabad, in the same latitude, under the tropic of Cancer, is the boundary of Bengal on the east, as Pachete is on the west, and though much larger in all its dimensions, being estimated to comprehend 6,618 B. square miles, chiefly in hills and woody territory. Yet it is scarcely more productive in proportional rent to the Exchequer, arising solely from 1,368 square miles of that extent in low lands, perhaps naturally poor, because always found thinly inhabited. It was conquered early by the Mogul arms, from the family of Manick, who, as managers to the Rajah of Arracan, usurped or virtually held the power of dominion, and whose posterity to this day, have been continued nearly in the same capacity, with a greater or lesser share of independence in respect to the higher ruling authority. In the reign of Shah Jehan, it appears to have been regularly reduced to its present form of jurisdiction, including, with exception of the perg. of Davodpoor, the

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whole circar of Odeypoor and part of Soonargam, in 24 Pergs together, annexed to the Chucklah of Jehangeernagur, at the Ausil Toomary Jumma of 92,993, as already detailed in the accounts of the Neabut of Dacca, from the year 1135 to 1149, during the administration of Sujah Shan Rend, the son of Ram Manich, Rajah Zemindar of Tipperah, for a while appears to have been wholly shaken off the Mogul yoke virtually, being only liable to a nominal tribute of 25,000 rupees for the pargunnah of Noornagur, which at the same time, was entirely remitted to himself, in the [395] form of a military jageer from the court of Delhi; but latterly the district, under the denomination of Roshenabad, was brought to farther subjection, by contributing an annual revenue of 5,000 to the imperial Exchequer. In 1164 the rent reserved to the Khalsa, from Mukind Manik, amounted to 33,305, inclusive of 8,9000 for the Abwab Khasnovessy and Chout, besides the old personal jageer, with an allowance of 20,000 rupees more, as a compensation for the expense of catching elephants. These various sums, amounting to 78,305 rupees, considered as a new assessment, added to the entire original valuation of the zemindarry, together with the Ausil and Ezafa of the restored pergunnah of Davodpoor, stated at 13,453, make the total of the Abwab Foujedarry, being 1,85,751 Rs. long since privately levied, though publickly unaccounted for until the time of Cossim Aly; nevertheless, the Bundobusty settlement of 1169 was for no more than 1,09,376, with which, in 1172, on the Company's territorial acquisition, should have been consolidated, the discontinued expenditure for catching elephants. But M. R. Khan, at the latter period, reduced the jumma to 1,05,000 Rs. improperly reckoning a kyeffet of 69,094 Rs. as a component part of that aggregate. The following year, allowing a deduction of 58,054 Rs. the whole exaction, exclusive of former balances, is stated at 1,50,602 Rs. In 1176 the net malgoozary fell to 1,33,001, at which it continued ever since; payable by Kishen Manick, the actual representative of this ancient line, amongst the four petty tributary princes of Bengal, until the institution of the Revenue Committee in 1188, when the gross demand, increasing on a russud lease, was raised to 1,68,001; then subject, however, to a charge of about 15,000 Rs. for mofusil or zemindarry management, besides the greater expense of European superintendence. On the whole, I believe no considerable if any improvements of the revenue of Tipperah, can be fairly assigned to the period of Dewanny British administration.

ZEMINDARRY KISMUTEAH OF JEHANGEERPOOR.

Zemindarry Kismuteah of Jehangeerpoor.

AMONGST all the proper zemindarries of the Dewanny portion of Bengal, rated under a single head of territory, or possessor on the Khalsa records, this is the only one, really improved in revenue within the period of the immediate administration of the Company; such advantage was of course derived in consequence of a real local hustabood investigation, carried virtually into effect; and not like the fictitious, hasty or guessed valuation of the native aumeens in 1183-4. The district in its present extent of 285 B. square miles, composed of 11 whole or broken pergunnahs, in the circars of Barbeckabad and Pinjerah. Chucklah of Goragaut and Akbernagur, (forming a center of union to the surrounding jurisdictions of Rajeshahy, Dinagepoor, Rokinpoor and Edrackpoor), was possessed from 1135 to 1164, by Ramdes, &c. of the Brahmin cast; after whose death, it appears to have been divided, almost equally, in three portions, between as many sons of the family, named Govindeo, Shewpersaud and Brissue; but whether held under one or different sunnuds from

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government, I have not taken the trouble to enquire. All this time, and to the year 1772 the Jumma Kool, or Ausil and Abwab of the whole territory, stood as follow; viz.

PERGUNNAHS, CIRCARS AND CHUCK.				Ausil Jumma.
Perg. Jehangeerpoor, Circar Barbeckabad				16,187
Chuck. Goregaught 10	Perstole ...	Do		19,429
	Chowrah, k. ...	Do		4,557
	Nowangerr ...	Do		3,280
	Sujanagur ...	Do		1,074
	Koonje Malsemany	Do		2,239
	Davodpoor ...	Do		221
	Kassimpoor ...	Do		5,288
	Segunnah ...	Pingerah		8,563
	Benday Kahndah	Do		3,092
		Chuck. Akbernagur :		
1 Perg. Shikarpoor, Circar Barbeckabad				1,447
		Total Ausil in 1172		65,377

Component parts of the Bundobust, 1170-2.			Jumma Kool 1172.
Muscoorat charges to be deducted :			
Nankar	175		
Numutucky	244		
		419	
			65,958
ABWABS :			
Khalsa Ausil Jageer Circar, &c. 62,731 / 3,646	1. Khassnovessy	1,086	
	2. Feel Khaneh	3,056	
	3. Zer Mathoot	1,343	
	4. Nuzzu Mokurery	1,405	
	5. Abwab Foujedarry	1,419	47,876
	6. Ahuk, &c.	2,537	
	7. Chout Marhattah	10,825	
	8. Nuzzu Munsoorg	15,099	
	9. Serf Sicca, 1½ annas	11,104	
	10. Towfeer Jageer in Circar, &c		16,137
	Total Ausil and Ezafa, 1172 ...		1,29,971
			[396]

This was the net Malgoozary, first settled by M. R. Khan, in behalf of the Company, on acquisition of the Dewanny: Cossim Aly's Bundobust, two years before, amounted only to 1,25,171. In 1173, in prejudice to Govindeo and Shewpersaud, the whole zemindarry was conferred on Brisser alone, at the advanced clear revenue of 1,40,224 rupees. In 1176, the district was assessed by a hustabood at 1,77,106, at which it was nearly continued to the present time, divided into four equal portions among Cassinath and Bisshenath, the two sons of Brisser, with Jagassary and Luckymuny, relicts to Gowrykaut, &c. remaining offspring of the same family, subject however, from the establishment of Mosaireh, to a charge of about 22,000 rupees; of which, as if it were to bring to yearly remembrance, the injustice of the original act of ejectment, the ousted landholders or their representatives, have ever been ever since in receipt of a part as their share of subsistence, untill the more recent discontinuance of the whole allowance. After all, there appears a kyffyet or profit of twenty-five or thirty thousand rupees on the income of this zemindarry, within the period of British administration. It may however be proper to remark, that the Aumeens, in 1183, state the annual resources of Jehangeerpoor to be 3,63,570 Rs. in money rent, including 1,04,629 of Plateka, and besides 38,542 Beghas, Bazee Zemeen or Chakeran; but it seems probable that the extraneous funds arising from the adjoining pergunnahs of Barbeckpoor, Mosseeda, &c. have been comprehended under the same head of territory.

Zemindarry Kismuteah of Jehangeerpoor

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ZEMINDARRY KHURDEAH.

Zemindarry Khurdeah.

BESIDES all the foregoing districts, of greater or lesser defalcation, in twenty-three distinct heads of country, under single management, as rated on the Khalsa records, and of measured superficial dimensions, appearing on the provincial maps of the Soubah, there are a great many smaller zemindarries and townships dispersed throughout Bengal, of no defined geographical boundary, but separately assessed for rent to the Exchequer, (though included as part of the square extent of the lands, already described as forming the whole), called Dewanny portion of the Company's territorial acquisitions in India. The most considerable of these petty Mehals, are the Muscoory talooks of Moorshedabad and Hooghly; the Kissmuteah pergunnahs of Assidnagur, Mahelund, Bherole, Dhawah, Dhanum, Cobbuya, Akberpoor, Akbukshahy, Futtehjungpoor, Myhetty, Hogla, Serfrazpoor, Chutypoor, Gopinahtpoor, Shakzaddipoor, Kashipoor, Kehegong, Duttya, Jehangeerpoor, Selimpoor, Kootubpoor, Mankore, Mokunpoor, Vizierabad, Jeypoor, Megnate, &c.; in all 78 broken pergunnahs, 31 tuppahs, and 87 villages; besides Cutwah, with 23 lesser tannahs or foujedarry stations; making up collectively in their Jumma, precisely the balance or difference betwixt the aggregate of the sums assigned, in various specific settlements, to the several heads af measured territory described, and the total Bondobust of the Dewanny portion of the lands of the Soubah entire, whether ascertained or otherwise in extent, as rateably fixed at the same periods of annual adjustment. Thus, the superficial contents of the indefinite scattered tract, of country so valued, but first to be deducted from, as being inclusive of the known stated area of all the other zemindarry divisions taken together may be estimated at 1,302 B. square miles, in the number of kismut, pergunnahs, tuppahs, villages or tannahs, before mentioned, yielding a net standard crown rent, according to the Ausil Toomary of 1135, of rupees 6,52,077; which revenue was compromised by M. R. Khan in 1172, with the zemindars, at least as set forth in his public jummabundy rendered to his constituents for a net income, original and encreased assessments, clear of every expense of management, amounting to 10,64,301 rupees; instead of the lesser standard exaction, more properly and impartially distributed by Cossim Ally in 1170, continued with improvements to the period of acquiring the Dewanny two years subsequently, and rated in all at 8,90,230 rupees; with which, comparing the remainder to be accounted for, of the reduced inadequate bundobust of 1190, after 19 years of the financial administration of the Company, being 10,66,714 Rs, there apears an encrease, instead of defalcation, in the total, however much of the latter with concomitant oppression, may be found throughout these petty mehals separately, by unequal taxation. [397]

ABSTRACT MEHAL or Rental of all the preceding Territories, Jurisdictions, Khalsa and Jageer, composing the Dewanny portion of the Soubah of Bengal: Shewing the square measurement, financial divisions, original and increased net Assessments, of each district respectively, from the formation of the Toomary standard rent-roll of Jaffier Khan, which may be termed the doomsday valution of the British province, in the year A. D. 1722, afterwards corrected by Suja Khan, until the period of ultimate improvement or transfer of dominion to the Company in 1765; as exhibited in the revenue columns of 1135 and 1171 A.B. farther indicating the progressive decline of Income thenceforward to the 12th April 1784, begun by the fraudulently reduced Settlement in the Neabut of M.R. Khan, 1772, and here terminated by the Bundobusty statement of 1190; with a deduction of the amount of recoverable defalcation, on comparison of the latter smallest standard of the Collections, with the highest Receipt of the public Exchequer, to the moment of territorial acquisition; comprizing the periodical result of a whole cycle of nineteen years of English administration, as follows; in all in Sicca Rupees.

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TERRITORIAL JURISDICTIONS.	British Square Miles.	No of Perguns whole or broken.	Net Ausil Toomary Jumma of 1135, Khalsa and Jageer.	Net Jummabundy of M. R. Khan, in 1772.	Net Revenue in round numbers in 1171.	Net Revenue in round numbers in 1190.	Recoverable Defalcation.
No 1. Dacca, the Neabut of	15,397	261	20,98,902	16,13,202	38,00,000	28,00,000	10,00,000
2. Purneah Foujedarry	5,119	31	3,61,993	14,22,536	19,45,000	7,45,000	12,00,000
3. Rungpoor Do	6,610	262	4,28,480	5,46,154	12,00,009	5,00,000	7,00,000
4. Rajeshahy Zemindary	12,909	181	20,86,949	26,01,578	35,00,000	20,00,000	15,00,000
5. Dinagepoor Do	4,119	121	7,36,599	17,82,218	26,00,000	12,00,000	14,00,000
6. Beerbhoom Do	3,858	24	3,68,017	7,96,879	13,00,000	5,00,000	8,00,000
Total six District of great defalcation ...	48,012	860	60,60,940	87,62,567	1,43,45,000	77,45,000	66,00,000
... ...	3 151	82	6,47,682	8,74,064	10,97,000	7,97,000	3,00,000
7. Nuddeah Zemindarry	1,365	46	2,52,151	3,68,570	4,61,064	3,61,064	1,00,000
8. Jessore Do	844	39	1,53,471	2,85,978	2,97,001	2,47,001	50 000
9. Mahmoodshahy Do	499	21	1,43,132	2,36,630	2,40,694	2,00,694	20,000
10. Lushkerpoor Do	600	69	2,82,623	3,09,602	3,66,215	2,16,215	1,50,000
11. Rokinpoor Do	632	66	1,06,743	1,85,171	1,91,635	1,46,635	45,000
12. Edrackpoor Do	259	11	1,65,609	1,60,637	1,84,893	99,893	85,000
13. Futtehsing Do	700	32	1,65,793	1,64,514	3,38,560	2,38,560	1,00,000
14. Mahamedameenpoor, Do	2,103	6	1,34,046	2,70,941	2,61,471	2,61,471	...
15. Silberis, &c. C Perg. Muttafurrak Zemy No 1. ...	823	5	1,61,919	2,19,113	2,19,441	1,89,441	30,000
16. Chunakahly, 5 Do Do, No 2.	1,098	38	4,64,413	8,36,874	8,36,874	4,86,874	3,50,000
17. Hedjele Foujedarry	2,217	48	2,64,926	2,75,351	3,74,590	99,590	2,75,000
18. Rajemhal Do	2,861	146	3,63,074	2,00,611	3,75,609	1,75,609	2,00,000
19. Sylhet Do							
Total 19 Districts of defalcation ...	65,164	1,469	93,66,522	1,31,30,623	1,95,90,047	1,12,65,047	83,25,000
20. Bishenpoor Rajea Zemindary	1,256	10	1,26,339	1,40,080	1,36,045	3,24,043	...
21. Pacheat Do	2,779	1	18,023	23,544	23,544	19,544	4,000
22. Tippera Do	6,618	24	92,993	1,05,000	1,29,376	1,53,001	...
23. Jehangeerpoor Kismut Zemindarry	285	11	65,958	1,20,971	1,25,171	1,53,106	...
Total measured portion of Dewanny land ...	76,102	1,515	95,69,835	1,35,29,218	2,00,04,183	1,19,16,741	83,29,000
24. Petty Mehals Khurdiah Zemindarry, of conjectural extent, equal to Cooch Behar, included in the ascertained area of Soubah; therefore, to be deducted, but rated specifically in the aggregate.	With Sunderbunds 82,099 1,302	78	6,52,077	10,64,301	8,90,230	10,66,741	...
Total Mhal Khalsa and Jageer of the Dewanny portion of Bengal, as before particularized ...	80,797	1,437	1,02,21,912	1,45,93,519	2,08,94,413	1,29,83,455	83,29,000

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SAYER OF THE DEWANNY TERRITORY.

Syaer of the Dewanny Territory.

THE Sayer, or variable revenue arising from moveable property, in contradistinction to the mahl or land rent, was originally comprized in the Analysis of the Soubah of Bengal, under three general heads of collection, viz. That of Chunakahly, including the panchoutrah or inland customs, levied in Moorshedabad and its environs; the Mint of the same metropolis, and the Bukhshbunder, or port duties of Hooghly, as the grand emporium of foreign commerce. Similar imposts had been established and continued in Rajemhal and Dacca, while each town successively was the provincial capital, and the shahbunder of the latter, in all its departments, still yields a considerable income. But in consequence of the removal of the seat of government from these places, all the indefinite receipts of the exchequer there accruing from the coinage, agricultural or manufactured produce carried to market for sale, having greatly diminished, were made little or no account of; and are therefore usually incorporated in the jumma of the surrounding districts, which yet retain the names of their respective principal cities. In like manner, the amount of the sayer here separately to be detailed, and depending chiefly on the incidental advantages of Moorshedabad, while continuing to be the residence of administration, as well as center of internal commerce, hath really diminished since these municipal benefits have been transferred to the presidency of Fort William; and that a large proportion of the whole trade of the country is now diverted from its original course inland, directly into the *British Channel*, with exemption of the ordinary export and import duties, fixed throughout the Mogul empire, at the rate of five per cent. on the merchandize of Hindoos; and two and a half per cent. on that of Mahomedans, or of the foreign privileged companies, on articles of their proper European traffick, for the operations of which all their Indian factories were, in the beginning, and to the present moment, allowed to be established together in some places, with a farther charge of one per cent. under the denomination of Budrucka, or convoy, as a reasonable compensation for extra expense of protection on the highways, and security of interior navigation. Accordingly, there hath been some inevitable decline, from the ascendancy of English domination, though perhaps not so much in fact, as may appear in the first general head of indefinite collections; termed.

1st. Sayer Chunakahly, arising from taxes on houses, shops, bazars; licences for vending spirituous liquors, &c.; duties on exports of raw silk and piece goods manufactured in or about the city of Moorshedabad, and passing by the punchoutrah stations on either branch of the Hooghley river, forming the island of Cossimbuzar; ground rents; customs or tolls of established gunges or granaries at bridges, ferries, passes, &c.; together with the exclusive farms of Beetlenut, and such like articles of internal consumption. All these objects, united in the Toomary jumma of 1135, are rated at 3,11,603 rupees. In 1148, and subsequently, during the troubles of the Marhattah war in Aliverdy's government, the net receipts on account of the ausil, were reduced to 2,28,006. In 1164, the amount for which the exchequer was credited, did not exceed 1,52,784; but Shahamut Jung, dewan of the Soubah and darogah superintendent o fthe panchoutrah, had always collected much more on his own behalf; and this surplus was afterwards realized to the public treasury by Cossim Aly, or his successors in office, under the denomination of Keffyet, or profit; 1st. in 1169, when the original with encrease, amounted to 4,20,635; and 2ndly, in 1171, to the moment of the Company's accession to the Dewanny, when this branch of the sayer was at its utmost height, productive of an annual revenue

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of 5,40,000 rupees. M. R. Khan, however, formed his bundobust exactly on the lowest standard of the ausil in 1164; and sunk the whole of the discovered defalcations of Shahamut Jung, excepting a keffyet of 20,822 Rs; thus diminishing the total receipts from the duties, &c. of chunakahly to 1,73,610 Rs; henceforward, with extraordinary fluctuations yearly to the end of 1190, after a cycle of 19 years of British administration, the same funds of variable income, all under the head of panchoutrah of Moorshedabad, were stated, exclusive of khas talooks, and the estimated duty on the Company's investment, at 2,22,093, with charges of management. But as in the shifting of the channels of commerce from the inland markets to those of Europe directly by sea, goods may be now carried by the way of Hooghly, which before were exported and paid for at the city; so, it will be necessary to compare the aggregate of collection at both places, to ascertain the true defalcation.

2d. Sayer Bukhsh-bunder, export and import, customs, foreign merchandize, yielding in 1135 A.B. rupees 2,21,975 at the rate of 2½ per cent. on the full value of the articles intended for sale; and with the amount of tolls, &c. of 9 gunges, or other subordinate stations, made up the sum of 2,42,014 Sa Rs. (besides the maal or ground rent of 30 kismut pergs. assessed for 1,00,694, included in the same original rent-roll, called Muril Toomary) the receipts continued nearly at the same standard, to the period of the revolution in favour of the English in 1164, when they were stated at 2,39,548. Thenceforward progressively a deficiency, of course, will appear locally in proportion to the prevalence of British influence, the exemptions on the Company's trade, and gradual removal of the emporium of commerce, from its former site to the port of Calcutta. Accordingly, in 1169-71 the sayer of Hooghly was no more than 1,42,883 Rs. In M. R. Khan's bundobust of 1172, it fell to 1,25,000; and finally, in 1190 it is only rated, with charges, at rupees 62,644. But in the mean time, the presidency of Fort William became the theatre of the greater mercantile operations on which this branch of the finances depended, under the like name and form as heretofore established at Buksh-bunder; and there, for the last-mentioned year, we find a further revenue on the same account of, 3,32,496, making together in gross, 3,95,140 rupees. Now, to draw a just comparison, we must take the totals of this and the preceding head of sayer, in the aggregate. Then in 1171, the annual income arising from the exports and imports of the Soubah, may be fairly reckoned 6,82,883 rupees net; which, at the rate of 2½ per cent. supposes a commercial capital, exceeding three krores of Rs. setting exclusive charges of native [399] management, against the included extraneous duties on gunges: whereas, in 1190, the whole collection, clear of ordinary expense, was no more than 5,24,476; and, with estimated duty on the Company's investment passing the panchoutrah, being 54,444 Rs, and equal at least to the sum received in 1171 on the same account, did not exceed 5,78,920, leaving still a defalcation of 1,03,963 Rs, always to be deemed recoverable, until the contrary is proved on grounds of fact, reason, and the fullest experience, to be set forth by M.R. Khan, the great original defaulter of 3,66,391 in the sayer of chunakahly; or those who may come forward as advocates of the necessity of a diminution, for causes yet to be assigned, of the old soubahdarry rental under this head, at the instant of the Company's acquisition of the Dewanny, and in continuation to the period now in question.

3d. Khas Talooks, &c.—Special farms of Nizamut, viz. Nabobgunje, Bundardeh, Azimgunje, Chowk-chaudery, Nikhas, Afak and Mahepragur, &c. The former and principal of these gunjes or market towns, with dependencies, situated at the confluence of the Mahanada, on the eastern bank of the Ganges, was erected into a public granary, as a place of the greatest safety and convenience near the city of Moorshedabad, soon after the Marhattah invasion in 1148. It was at first annexed to the panchoutrah, then separated by Cossim Aly, when the duties found to have been levied there annually amounted to

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1,33,536 Rs, being altogether a keffyet or profit. For as there does not appear any ausil jumma, so a compensation in the way of purchase money, must have been paid to the ryots, former occupants of the soil, which left the space of ground required for the gunges, lakheraje, or entirely free even of the standard crown rent. In like manner, all the khas talooks, &c. collectively, exclusive of Assidnagur, were rated in 1169-71, at 2,02,596 Rs. by M. R. Khan; in 1172, they were reduced to 1,40,544: then again, about 1180, the whole, or part of them at least, 22 mehals having been re-annexed to the panchoutrah, yielded to the treasury in 1190 no more than 39,142 Rs, to which may be added the separate jumma of a portion of Nabobgunje, Mekhas, &c. elsewhere accounted for, with a real decline of revenue, together, perhaps, exceeding one lack of rupees, and leaving a recoverable defalcation of only sixty thousand.

4th. Darulzerb.—Mint of Moorshedabad, to which that of Rajumhal and Dacca successively gave way, yielded, according to the ausil Toomary of 1135, rupees 3,04,000, arising from a duty of 2 per cent. on the coinage of bullion; a yearly recoinage of the cash in circulation, conformably to the expedient productive policy of native administration. Henceforward to the year 1149, the teshkhees or ascertained collections, fell to 2,13,790, and to 1,61,260 Rs, latterly. The establishment of the mint of Allenagur-Calcutta, better regulated, and in free mercantile credit with foreigners, lessened greatly the profits of that of Moorshedabad, proceeding from the coinage of bullion for the most part imported by sea from abroad, while the practice of levying serf or batta on the legally diminished value of rupees received on account of the revenue, after the first twelve months of their currency, (through the medium of Jaggut Seet, an Indian banker, as still continues to be the universal custom in all the other states of Hindostan) necessarily reduced the annual operations of recoinage, inasmuch as the advantages of exchange or shroffage, in a great measure regulated by this individual treasury bank, were considerably larger than could be derived after payment of the fixed public duty from a new coinage of the money already in use, in so short a period as one, two, or even three years circulation. Accordingly, in 1164, the receipts were estimated only at 66,975 Rs. In 1169, they dwindled away to 43,648. But the abwab serf sicca then established by Cossim Aly Khan, yielded an ample compensation for the deficiency of the mint. Here it is necessary to render justice to the merits of this last financial regulation. In the Analysis of the Bengal Revenue, relying on the imperfect materials exhibited by Mr. Francis, apparently fabricated by and for the purpose of native mutseddies, I conceived that Meer Cossim had fixed his assessment of 1½ anna per rupee rateably alone, on the Khalsa portion of the Ausil Jumma of the province, productive of 4,53,488, instead of 12,06,126, really levied from the beginning, on the amount of the bundobusty kool original, with increased demand; and which having found detailed in M. R. Khan's settlement of 1172-3, I concluded to be the same exaction in name and form, only enlarged under the administration of the latter. But whatever may have been the produce of the Serf sicca, the profits of the mint were restored to their original standard, and something more. In the moment preceding the Dewanny acquisition of the Company, they are stated at 3,05,914, of which credit was subsequently given only for 30,005 Rs, continuing to be so rated, with little variation for some years afterwards, though privately productive of a much larger revenue, until abolition of the ancient usage of annual recoinage. On the whole, as no reasons have been adduced to show the propriety or benefits of the late regulation, in attempting to reduce the coin of Bengal to the sicca standard of the Calcutta mint, rated singularly high in Hindostan; yet, without inconvenience, while founded on the plan of yearly recoinage; but that, on the contrary, it has been attended with an immediate considerable loss in the entire defalcation of ordinary duties, as well as in raising the price of wages from the Arcot and Sonaut rupee of inferior value to

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the highest species struck, called Sicca, being now the only coin in real effective currency; and must inevitably be productive of a greater additional loss, from the necessity of calling in for recoinage at periods not far distant from each other, the whole mass of circulating cash liable to be clipped, debased, and counterfeited, in a country full of such chicanery: so I cannot hesitate in stating the entire deficiency of the mint since the year 1171, being about three lacks of rupees, as a fund still to be forthcoming. The four general heads of Sayer before detailed, will then stand thus in the aggregate: Ausil Jumma 9,13,647 Rs. M. R. Khan's net bundobust 4,54,814; net revenue of 1171 Rs 8,09,762*; net revenue of 1190 Rs 3,45,799; leaving a recoverable defalcation in all of 4,63,963 sicca rupees. [400]

ZEMINDARRY OF BURDWAN.

THE zemindarry of Burdwan, 5,174 B. square miles in extent, is the most compact, best cultivated, and in proportion to its dimensions, by far the most productive in annual rent to the proprietary sovereign, which, under British administration, not only of all such districts within the Soubah of Bengal but compared to any other of equal magnitude throughout the whole of Hindostan. The boasted Hindoo territory of Tanjore, though assessed by its native rajah for rather more than one half of the gross produce of the soil shared with the ryots in kind, by the ancient rule of buttei, and perhaps exceeding the Mogul standard of the rebba or fourth, according to the jumma cundy rugdy, or money settlement on the permanent foundation of land measurement, instead of the fluctuating basis of a division of actual yearly crops, can only be reckoned in point of original proprietary income (including the tribute paid to the English and Mahomedan government in the Carnatic) in the secondary class; and as to the zemindarry of Benares, so often contrasted with the neighbouring province of Behar, to expose the declining state of the latter under the Company's management, it cannot at all be brought in competition with Burdwan; for even if allowed to yield near double the gross rental, its dimensions are twice and a half larger. This pre-eminence of the ceded British territory in financial circumstances, hath been attained progressively in course of half a century elapsed since the union of its component parts or pergunnah subdivisions, into its actual form of a single eahtimam or landholder's trust, held by the usual tenure of dewanny sunnud, but chiefly in a period of ten years, under its present rules, by repeated hustabood investigations, and bringing to the credit of the exchequer the keffyet or profitable increase discovered to have been privately realized from the country by the zemindar and other intermediate agents of government, in addition to the jumma ausil and abwab already authoritatively established. I will not contend that these improvements, like those of a similar nature effected by Cossim Ally Khan, in the districts of Purneah, Dinagepoor and Beerbhom, were equally founded on a true theoretical knowledge of the Mogul system of finance, or in like manner, with constitutional formality, brought to light; but they were virtually the same in principle, derived from the known customary practice of the soubah; and in substance or duration, involving all the real advantages of an extension of the revenue, eventually prove infinitely superior to the boasted operations of our Mussulman predecessor in administration, as properly understood; or when otherwise under the grossly mistaken belief of uninformed moderns, tatesmen, must appear no less deserving of being reprobated, as exceeding the supposed measure of right and expedient policy. In this instance, however, truth

Zemindarry of Burdwan.

* Exclusive of Mhal comprized in the ausil of one lack and estimated duties on the Company's investment at least two lacks more in 1190.

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prevails; and the Company's management of Burdwan is approved of on all sides, and by the most enlightened of our English financiers, held up as an example worthy of general imitation. The circumstances which distinguish it were briefly as follow: In September 1160 the whole district, with all the other ceded lands, became subject to the British government; it was rated proportionably, in the moment of transfer, by original and increased assessments, at a standard considerably higher than that of any other zemindarry jurisdiction of the soubah; yet then or afterwards, no diminution of its rental, such as was suddenly effected by M. R. Khan in 1765, could even have been dreamt of. On the contrary, with the extension of local knowledge, the revenues were progressively improved, and always surpassed the share that should be proportionably forthcoming. When Bengal altogether was rated at or yielded the largest income to the exchequer, before the Company's acquisition of the Dewanny, Messrs. Johnstone, Hay and Bolts, were the first appointed English superintendents. They appear to have acquired a minute and intimate knowledge of the resources and capacity of the country confided to their charge, insomuch as to ascertain the portions of the country cultivated, uncultivated, alienated, and most productive lands. In their researches, though aided by uncommon universal intelligence, they probably obtained the most satisfactory information through the custom, which then was tolerated, of admitting European farmers. They held a considerable part of the district in their own hands, and were accused of selecting for themselves the most profitable pergunnahs leased.

The zemindars of Hindostan have a two-fold tenure in their respective territorial trusts. The one, annexed in perpetuity to the office of landholder, or indefinitely, to the occupant personally by dewanny sunnud, or charter of uniform tenure throughout the Mogul empire, conferring on the individual in question, certain rights under the denomination of Muscoorat, Nankar, &c. being a subsistence in rent for land within the circle of his jurisdiction, as a permanent compensation for executing the public duties generally required of him, implying an attachment to the soil, to the interest of the ryots as their appointed chief or natural representative, and to those of his sovereign constituent, in maintaining the peace as well as promoting the prosperity at large of the country entrusted to his internal superintendence. The other, is of a more temporary nature, depending on the forms of an Aumildarry Bundobusty sunnud Jummabundy, or annual agreement for the established rents of government issuing from the territory, thus in fact transferred in leasehold, and fixed for the term specified at a contract price, supposed always to include on the basis of former settlements, the entire collections of every kind levied from the people, after deducting all necessary mofussil charges, comprehending a russoom, or commission of five per cent. on the actual receipt of the exchequer, as a reasonable allowance for the collectors and individual, with immediate servants management in the capacity of farmer general. Though the imperial constitution or original dewanny grant, did not make the latter tenure inherent in the person who officiated as zemindar; yet custom and true economical policy always required that it should virtually be so considered, if there were no special [401] causes of personal exception; and then the occupant in the whole, became entitled to a deduction in his own favour, of about ten per cent. on the net revenue, which afforded a security to the state for possible defalcations far beyond the capacity of any other class of native subjects; nor can this maxim generally be deviated from, without probable oppression to the ryots, disturbance of the public peace, and certain loss to the proprietory sovereign, by incurring the unnecessary expense of a double agency, as the local knowledge of provincial delegates seldom or ever can be extended to restrict a landholder to his proper subsistence in nankar lands, making scarcely half of his complete allowance, when exercising all the usual functions of

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his office. In violation however of this financial rule, the rents of Burdwan were let at public sale in 1169 A. B. for three years to irresponsible temporary farmers, from whose engagements, if fulfilled, a keffyet or annual profit would have accrued to government of 13 lacks of rupees above the aggregate assessments of Ausil and Abwab, rated comparatively high with respect to the rest of the Soubah, in the instant of territorial cession to the Company, at the same time the zemindar's authority in making the collections, was necessarily suspended; but a scrupulous regard seems to have been paid to his chartered rights of Muscoorat, Nankar, &c. By separating the amount from the proper funds of the public exchequer, the needy adventurers who became contractors at the sale, of course failed in their agreements, and to crown the measure of imputed mismanagement, an impost of 9 annas per bega was levied on all the bazee zemeen found in the district, to make good the deficiencies of the stipulated malgoozary. These private Hindoo alienations, the object of taxation, were in their nature fraudulent, and could not be avowed without immediate resumption under the laws and constitution of a mussulman empire; yet being considered the natural offspring of superstition or piety, and originally very limited in extent, if not tolerated, when ascertained, were seldom very rigidly inquired into. When the expedient general demands of the state in the way of revenue, were fully complied with, in process of time, accumulated successive donations might diminish the funds of requisite public supply, and then the investigation became necessary; but the measure of seizing or taxing indiscriminately, lands really appropriated, however unauthorizedly, to charitable or religious uses, must ever be unpopular and odious; even now, that the experienced negligence or lenity of the British administration since the acquisition of the Dewanny hath encouraged the zemindars to multiply their encroachments on the rights of government nominally for the same sanctified purposes, but collectively for their proper worldly benefits; still an act of direct universal resumption would be considered as oppressive to the immediate sufferers, and appear extremely ungracious to the people at large. Mr. Johnston, who had the principal part in all these transactions, was subjected to all the opprobrium that could hence be attached to his public character by the suggestions of his powerful political enemies, of the aggrieved multitude, or candid enquiries, he was soon afterwards for the reasons prescribed by his ruling countrymen. Yet under these various causes of invective or incitements to criminate his conduct, no one ever thought of accusing him of injustice, in withholding the landholders bundobusty authority to collect the settled revenue from the ryots, and in transferring that lucrative employment to another description of farming contractors. In truth, the right of aumildarry power in doing so, held ever incontestable until within these last 10 or 12 years, was then universally acquiesced in or completely established, and though the original sunnud under which the Company's chief agent at that time acted, expressly enjoined the continuance of the zemindar and tenants in their places; a suspension of the yearly office of farmer general, bestowed by custom on the former, was neither imagined in his own idea to be a matter of real grievance to himself, nor found fault with by the superiors of either party under individual inimical influence, strongly prejudiced, as incurring the guilt of being accessary to the smallest deviation from the written stipulations of Cossim Aly's territorial cession. Finally, Mr. Verelst in 1172 A. B. appointed supervisor of Burdwan, profiting by the errors and local informations of his predecessor, his own financial experience matured by further hustabood investigations on the spot, restored the ancient system of managing the revenue, an adherence to which, brought back the net effective standard of the collections regularly in 1778, to the full amount of the supposed inflated contract price of the three years settlement ending in 1171, fixt on the impolitic ground of extra farming, and

sic in orig.

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ultimately involving a real instead of the nominal keffyet or improvements before mentioned, of 15 lacks.

To return to the general account of the district in 1102 A. B.—Under the same denomination it was of very confined dimensions, comprising no more than six or seven pergunnahs in the time of the first zemindarry occupants, Kisheriram and Jaggatroi of the Kehhy cast, whose names appear in history in the rebellion of Soubah Sing and Cita of Chiteva and Burdah, in the reign of Alemgeer. Tradition or uncertain family genealogy states parental consanguinity between the lastmentioned possessor of Burdwan and Keerutchund, the first of the present race on the Khalsa records, who by successive annexations in the usual mode of malzaminy operations, had in 1135 increased the jurisdiction to near its actual size, and obtained a common dewanny sunnud for the same. During the administrations of Jaffier and Suja Khan, his son Chitta sein, was in like manner vested in the office of landholder in 1146, and was succeeded in 1151 by his cousin Tilluck Chund, father of the present titular rajah Tyechund, who obtained the zemindarry in virtue of a sunnud from the Company, soon after his official predecessor's death about the Bengal year 1177. [402]

HACKIKUT JUMMA, or historical detail of the Rental Ausil and Abwab from 1135 A. B. when this district had nearly attained at its present magnitude, to the period of its cession to the Company in 1167.

	CHUCKS, CIRCARS AND PERGUNNAHS.	Ausil Toomary 1135.
	CHUCKLAH OF BURDWAN.	
	Circar Shereefabad:	
Pergs.	Burdwan, Mudded Mash 3,184	1,00,262
	Bagah	22,105
	Bhut Saleh Kissmut	4,131
	Bazar Ebrahimpoor	583
	Soomah	16,063
	Soliman Shahy	18,196
14.	Sujapoor	3,050
	Shahabad	20,928
	Rekaby Bazar	532
	Aizmet Shahy Kissmut	1,11,778
	Khund	15,610
	Lessunkeh	60,594
	Muzuffer Shanhy K.	73,629
	Jehan Mudded Mash 266	54,657
	Circar Mindarun:	
	Ameerabad	22,272
	Ameerpoor	5,866
	Alhutty	8,112
	Balgury	23,470
	Sein Pehary...	9,720
	Semmeer Shahy	24,127
	Jehanabad with Tup. Burdeh	1,40,044
14.	Chitwah	94,189
	Chunpanaggry	32,592
	Sheregurrah Kissmut	99,714
	Minabagh	14,576
	Hosh Sofe	27,250
	Gowalehbhoom	58,634
	Keneyr	4,854

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CHUCKS, CIRCARS AND PERGUNNAHS.			Ausil Toomary 1135.
	Circar Selimabad:		
	Ainderain, Kissmut		24,782
	Baldanga		20,408
	Pundwah		94,282
	Baherah		88,734
	Jeemohan		49,978
	Jeehangeerabad		13,353
	Hussin Futtah Mudded Mash	84	20,553
15.	Hyaltpoor		15,238
	Havillei Selimabad		1,10,912
	Janpoor		8,956
	Singhore		6,212
	Nessung		19,295
	Nelhi		22,583
	Bellia Bussenderi Kissmut		1,05,673
	Kubazpoor, K. originally in 1135.		6,637
	Circar Peshcush:		
3.	Chunderconah Talookey	6,014	9,617
	Bhurset Do	1,151	
	Berdeh Do	2,452	
	Circar Satgam:		
Pergs.			
46.—	Amboah	34,091	1,97,892
2.	Teenhetty	1,63,801	
	Circar Guelparah, formerly in Chuck. Bunder Bulasore, Soubah Orissa Perg.		
	Boggrey Richmy 24,263, rated	7,001	16,001
	Raipoor Do 42,055	4,586	
	Tungbhoom	2,605	
	Keehjoorah	1,807	
	Total Chuck in 1135, nearly		18,98,823
	Annexations from zemindarry of Aruh in 1149 A. B.		
	Kubazpoor, Circar Selimabad, Jageer Circar 4,643 ...	9,511	45,324
	Raipoor Kootwally Satgam	35,813	
	Total Chuck. to 1167 in the moment of cession		19,44,147
	Chuck. of Hooghly, Circar Satgam:		
Pergs.	Bhurset	60,857	
2.	Jungle barah in 1135 A. B.	1,592	
	Annexations in 1149.		
	Zemindarry of Govindez:		
	Arseh, K.	8,378	
	Havillee-sher	1,920	
	Selimpoor	5,574	
	Mahomedameenpoor	12,394	
	Hejrah Kahly	92	
	Abwab Foujedarry	3,091	
	Feyzullahpoor	272	
14.	Kahrar Jag. C. 8,623	9,752	
	Boroo	1,957	
	Peeyunan	20,362	
	Auhar	4,066	
	Shaistehnagur	5,215	
	Chutypoor	2,769	
	Pyghunty	38	

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CHUCKS, CIRCARS AND PERGUNNAHS.			Ausil Toomary 1135.
4. Zemindarry of Jagernaut Persaud.			
Muldelgaunt Circar Minderun	49,161		
Munkore ... Do	64,360		
Jehanabad, K. Do	11,655		
20 Bhursetk Selimabad	12,840		
Total Chuck. to 1167		2,76,354	
Chuck. Moorshedabad in 1135 A. B.			
Perg. Munhohur Shahy Shereefabad	84,707		
2. Khulshalpoor Satgam 1149	918		
		85,625	
75. Pergs. Total Zemindarry in 1135 Rs. 20,47,506, and in 1167 ... of which Khalsa portion Rs. 22,89,324 Jageer, &c. 16,802. ...		23,06,126	
Muscoorat Deductions:			
Nankar, &c. to the Zemindar Canongoe and other officers of government	51,286		
Muddemash, Shah Koheb alom	1,868	54,820	
Do Tomb of Sum sam ul Dowlahsmoth	1,666		
Total net Ausil Jumma of the Zemy. in 1167 Rs.... ...		22,51,306	
		[403]	
Abwabs to the same date:			
1. Khasnoveessy	28,409		
2. Nuzzer Mookurrery	1,12,676		
3. Zer Mat-hoot	46,099		
4. Mat-hoot Feelkhaneh	1,10,779	8,29,933	
5. Chout Marhattah	3,96,562		
6. Ahuk, &c.	37,518		
7. Nuzzu Munsoorgunje	97,890		
8. Towfeer on Jageer Circar in 1165		19,166	
Total Ausil and Abwab in 1167 ... ... Rupees		31,00,435	

But besides the preceding net aggregate revenue ausil and abwab, being the valued assessment of the district in the moment of transfer as entered on the public records 31,00,405; there appears to have been a keffyet or profit unknown to the Mussulman government, realized the first year of the cession to the English, and nearly equal to a private annual douceur, stated afterwards to have been received from the zemindar by the chief and council appointed in behalf of the Company 75,001

Total Malgoozary 1167 ... ... Rupees 31,75,406

N. B. There is also some reason to believe, from different intimations in the correspondence with the Court of Directors, particularly in their letter to Bengal, dated February 19th 1766, that they had obtained anticipated information of the real collections of the district, including the further keffyet of thirteen lacks, hereafter to be realized.

THE cession to the Company, of Burdwan, was in September 1760, or in the beginning of the Fussil Khereef 1167, when of the above stated malgoozary, sicca rupees 27,52,737 ought still to have been collected on account of the remaining seven months of the Bengal year. But of this sum, after defraying the expense of reducing the rebellious rajah to proper subjection, only 5,23,691

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rupees were brought to public credit. In 1170, the second year of the triennial lease, and before attachment of the bazee zemeen, the gross rental was fixed at 44,81,035 Sa Rs, reduced on the Khalsa records to 41,71,992 by a deduction of 3,09,043, which probably comprehended the private charges of the English residency, with saleaneh or annual stipend to the zemindar, at the rate of 10 per cent. on the ausil, supposing his proper half allowance in nankar lands to have been included with the rest of the district farmed, and that the other moiety, under the denomination of Russoom, or commission, on the collections, might have been bestowed as matter of favour or on mistaken grounds, notwithstanding suspension of the aumildarry bundobusty office, which alone conferred the right of claiming it on this jummabundy; however, the total amount received into the exchequer did not exceed 37,19,464 rupees, and from that sum was yet to be subtracted, the expense of the nugdian or money paid establishment of household troops reckoned at 2,64,000 rupees per annum, besides some other lesser articles, together with the petty disbursements of the Company stated at 35,884, in order to exhibit the net malgoozary then forthcoming from the whole territory, estimated in round numbers at 34 lacks of sicca rupees. In 1172, Mr. Verelst's financial operations commenced, and after various regulations, hustabood investigations and improvements, brought the revenue in five years to its highest standard, involving in the entire period of British administration, a keffyet in all of thirteen lacks, or nine clear increase. Thus at the close of 1177, the total collections were sicca rupees 47,18,918, and the charges being 6,61,486, left a net income of 40,57,432. In 1178, the year after the famine, the gross settlement completely realized, was only 43,28,509 rupees, and including former balances recovered 45,16,804; the Serinjammy deductions at the same time amounted to 8,75,961. Henceforth, effectively the jumma of this district hath undergone very little variation to the present time; such changes as may appear were of a casual or temporary nature, and chiefly to be attributed to fluctuations in the rate of incurred or allowed expenditure, as set forth sometimes in the whole, sometimes partially, in the general statement of the annual bundobust. We may therefore, with safety, take this year's jummabundy as a common standard, including every article of assessment, whether ausil abwab or keffyet, consolidated into a simple revenue levied from the several pergunnah divisions, whole or broken, of the country, according to the following authentic, though irregularly detailed Rent-roll.[404]

JUMMABUNDY KOOL, or gross Settlement of the territorial Rental forthcoming to Government from the Lands of the Zemindarry of Burdwan in 1178 A. B. and in the same year completely realized, exclusive of former balances, but involving a small share of Mofussil Serinjammy charges, incident necessarily to the annual management of the collections, as hereafter to be particularized.

	PERGUNNAHS & SUBDIVISIONS, TURRESS, &c.	Total Rent.
Pergs.	Burdwan with Aymah lands	1,44,249
	Bellia-bussendery with do.	1,62,199
	Baherah	95,881
	Chundeconah	1,68,053
	Jehenabad...	1,55,887
	Kaville Sehinabad	1,48,481
29.	Semmer Shahy	1,11,626
	Pundwah	72,758
	Iehom Chenan or Chitan	84,643
	Sheregurrah	1,08,332
	Bogah	53,432
	Gowalehbhoom	77,552
	Chunpanuggry	49,603
	Chitwah	1,90,469

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	PERGUNNAHS & SUBDIVISIONS, TURRESS, &c.		Total Rent.
Pergs. 29.	Jumohan ...		1,17,826
	Balgurry ...		83,156
	Boggrey ...		19,006
	Khunds-gohs		91,600
	Jehangueabad		67,072
	Meenoher Shahy		1,55,595
	Aizmut Shahy		96,878
	Renhetty ...		1,21,439
	Aurderam		30,526
	Bhurset ...		1,18,793
	Mundelghaut, &c.		2,40,175
	Arseh, &c.		1,04,154
	Seinpahary, &c.		4,01,475
	Beednoor ...		27,526
	Bahmindhoom		35 910
Tup. 2.	Burdeh ...		67,618
	Selimpoor		46,108
			33,58,022
Turres. 15.	Sahsen Nafa	19,283	N.B. The Turress and Talooks, &c. in the inner column, are dismemberments from the ancient Pergs. and probably incorrect in the orthography.
	Dehy Kelly-gong	13,109	
	Patolee ...	28,284	
	Bunkepassy	4,135	
	Ghurempoor	9,836	
	Soosnah ...	3,655	
	Sankey-Nuggry	1,549	
	Bundar Dehy	3,063	
	Kubazpoor	3,593	
	Mandhunedeah	9,507	
	Beroncheh	2,067	
	Barajepoor	1,803	
	Mosursimpoo	9,563	
	Kagnan ...	7,706	
	Adoopoor ...	2,708	
Turres 26.	Sooneah ...	16	N. B. Seinpahary, &c. classed with the Pergs. and being composed of many divisions not particularized, probably contain what are called the Dewey Mehals of the Ranney.
	Autempoor	3,943	
	Badahehy ...	19,207	
	Ramchundpoor	10,752	
	Pelassbahy, &c.	4,29,663	
	Guttal ...	23,222	
	Jeypoor ...	64,512	
	Decan-badeah	5,027	
	Audich ...	7,250	
	Kootwalpoor	17,874	
	Benodpoor	2,824	
	Kerdend ...	5,195	
	Semoonda	6,087	
	Bundar-hout	88,745	
	Dasspoor ...	36,144	
	Maenohupoor	46,683	
	Balickparah	6,163	
	Baykoutpoor	2,407	
	Punpun ...	2,468	
	Plassey ...	2,222	
	Baldanga ...	535	
	Kishenagur	324	
	Nella ...	467	
	Tootmohun	480	
	Kerpay ...	1,138	
	Pungatty ...	574	
		9,03,783	

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PERGUNNAHS & SUBDIVISIONS, TURRESS, &c.			Total Rental.
Talook.	Doarbusty...	27,712	I have made the number of Mehals in this account, to correspond with that of the Toomary rent-roll, as the real divisions of both should be the same, and might be classed with a little more local knowledge than I possess.
	Selimpoor...	9,342	
	Bhedeah Mobluck	10,159	
	Bhaloodeah	1,752	
2.	Bahy Kunchny	530	
	Mekaldehy	1,980	
	Doguchettah K. of Ramkant rai	277	
	Ditto K. Hernarain rai	862	
	Dampal	503	
	Beri Ramchum rai	2,942	
Mhal.	Patlee Muscoory	4,671	
	Arseh Muscoory	1,216	
	Jehanabad...	240	
	Khas Peran, &c.	44	
1.	Noabad	983	
	Tunkha Bazy aft Hyderbany	141	
	Haat Kenchunagur	3,199	
	Sahib gunje	107	
			66,660
		66,660	
75 Pergs. and Turrefs, &c. assessed in all 1178	... ...		43,28,509 [405]

This revenue of 43,28,509 Sa. Rs. on account of 1178, was inclusive of the profits forthcoming from the Dewey Mhals appropriated to the Ranny's use, and estimated to amount to about 1,80,000 Rs. additional; at the same time, the articles of incumbrance with which it was or could regularly be charged under the denomination of Serinjammy Mofussil, were, 1st. the Salienehor Moshaireh of the zemindar, reckoned at 10 per cent. on the ausil; in round numbers 2,30,000 Rs.—2dly, the Muscoorat reduced to half a lack;—and 3dly, Poolbundy ordinary expenses 50,000 Rs. more;—in all making an object of 3,30,000 Rs. proper to be deducted from the gross, to ascertain the net effective income of the state from the whole district; and if to the receipts of the year for the current settlement be added, as it ought (being a constant source of public supply) the annual collections made in liquidation of former balances, a sufficient fund will be established to make good casual deficiencies, as well as defray all the extraordinaries of British agency, on the most liberal scale, and yet leave a clear malgoozary to the sovereign of forty lacks of sicca rupees, which I conceive, may be considered a moderate equitable standard for the exchequer dues from this zemindarry, under actual circumstances: more, would relatively be unfair, while almost all the other districts of Bengal are comparatively underrated, however much the disparity is to be attributed to local knowledge in the one case, neglect or ignorance on the other. A gain in 1190, the gross Jumma is stated at 43,58,026, from which deducting charges 6,22,271 Rs. (including the unnecessary inadmissible establishment of the Nugdian troops, amounting to 1,03,360 Rs, with commission to a native sezawul and English superintendant 1,24,113, at the rate of 3 per cent. on the collections), there remained net only 37,35,755, of which no more than 36,96,825 having been actually realized, reckoning the receipts of former balances, a recoverable defalcation of 3,03,175 results from a comparison with the assumed standard of 1178, or rather more, from the real one of the preceding year.

But besides the expenses here brought to view, there are others necessarily incurred in the Mofussil that do not appear, though largely provided for either in chakeran lands or money, from the annual resources of the country. These are; first, an allowance to putwarries or accountants, of which there must be

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one for each village; and supposing the number of these to be 5,000, at sixty rupees per annum to every individual, the sum will be three lacks; 2dly, the wages of at least double the same number of pikes, or village peons, requisite to maintain the peace, secure the harvests, or inforce the collections at rupees each, make an object of four lacks more. Further, the rental of Bazee Zemeen appropriations, must be taken into the general Jumma Khurch account of the district. The territory thus alienated and ascertained by Mr. Johnstone, after an arduous scrutiny of 70 persons for eight months, in 1763-4 A. D. (since which, the quantity hath certainly not diminished) was 5,68,736 begas, making near a fifth part of all the arable productive ground in the zemindarry; which, estimated at 2 rupees per bega, being the valued medium rent of all the lands of Burdwan, yield an annual income to the possessors, of 11,37,472 rupees. These possessors are, undoubtedly, for the most part, the official landholder himself clandestinely his minions, and the mutseddies of the Khalsa; whose acquiescence to such collusive benefices, under the sanctified appellations of religious or charitable gifts, at different times became necessary, as they were in their nature wholly fraudulent, and sure to be resumed, if made known to the Mussulman government. However this may be, the aggregate revenue of the whole jurisdiction in question, will then stand at about sixty-three lacks of sicca rupees. Well informed persons have extended their calculation, even to seventy lacks; but at the more moderate valuation before stated (taking the ascertained data of superficial measurement in round numbers 5,000 square B. miles, equal to ninety-five lacks of begas, of which 28½ lacks in the proportion of the Bazee Zemeen, being a fifth of the whole above production of a rental of 57 lacks of rupees, at the rate of two Rs. per bega) it may be a satisfaction to the Company in possessing the feeblest authority to determine, that in a cycle of their proper administration within the small canton of their ceded property, they have added three lacks of begas really cultivated land with nine lacks of rupees in revenue, to the extent and income ascertained, when they took charge; while in their imperial dewanny portion, instead of improvement, they have lost two-fifths of actual rental forthcoming, in the moment of acquisition. [406]

ZEMINDARRY OF CALCUTTA.

THIS little compact district, called also the Twenty-four Pergunnah Zemindarry, containing about 882 B. sqr. miles, chiefly south of Fort William on the eastern margin of the river Hooghly, and altogether within the chucklah of the same name, was at first formed in the manner of a simple landholder's jurisdiction in favour of the United E. I. Company, in the month of Poes 1164 A. B. corresponding nearly with the 20th December 1757 A. D.—As the various charters on which originally were founded the limited rights of an office, and latterly those of the territory itself in proprietorship, thus held before, on the precarious tenure of official occupancy, have been translated from the Persian, are in the hands of many, and may be confidently referred to as authentic documents; as the essence, tenor, and operative virtue of these several deeds, may still occasion much political discussion, and do certainly throw a great deal of light on the history and Mogul legislation of Hindostan, particularly in exhibiting a view of the nature and still uncorrupted forms of almost every species of territorial grant in this country, being the foundation and surest rule to construe, generally, the spirit of the imperial laws and constitution of India, as far as any succeeding foreign sovereign is immediately concerned, in maintaining them in full force and efficacy; at least, until a better code can be substituted in their place, after the most genuine, complete intelligence of local circumstances;—so it may be proper here, in the way of reference, just to indicate the order, date, and substance of each charter respectively, conferring

Zemindarry of Calcutta.

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a different tenure in the same property, until the final acquisition of the proprietary or lordship of the soil, by a reversionary grant of Lord Clive's Jageer, which in fact involved all the rights of government.

1st. Perwanneh or order from the Nazim Meer Jaffier, dated 5th Rub ul Sani of the 4th year of the reign of Alemgeer. 2d. About 20th December 1757 A. D. or in Poos 1162 A. B. directed to the then official occupants of every denomination, and to the ryots of the 24 perghanas, announcing formation of the new zemindarry in favour of the Company, and commanding obedience to the latter's authority as landholder. This writ was not formal, nor could it be of any real effect, if intended of itself virtually to confer the office and rights of zemindar on the Company; and therefore—

2d. A Dewanny Sunnud was obtained the following year, being the 5th of the reign, under the seal and signature, as usual, of the king's provincial dewan, then Meer Mahomed Saddoc; purporting, in the words of a petition always inserted in the body of the grant, that the inhabitants were not satisfied to pay their rents, until they could be assured by the authority of a sunnud, that the person exercising the functions of zemindar, had been legally appointed to that official trust. This instrument in the original, I suppose to be complete in all its parts; and may be considered a genuine model of the best Mogul forms in constituting the office, or defining the territorial jurisdiction and rights of an Indian landholder. But certainly there must be a mistake or omission in the published translation, respecting the clause conferring the individual's official rights. The universal, almost indispensable words, used in every such charter are, "that after receiving credit for the Muscoorat Nankar, &c. the "zemindar is to deliver into the treasury, at proper times, the due rents of the "circar, according to custom;" and as there is no mention made in the printed English copy of Muscoorat Nankar, &c. which in fact, convey all the intended permanent rights annexed to the office of zemindar, so I conclude that those terms in the original have either escaped notice, or being technical, might not have been properly understood. In every other respect, the deed, as translated, appears perfectly regular, and agreeable to the financial constitution of India; particularizing the lands to be thus conditionally held, and invariably valued on assignment, at the old standard assessment of the ausil jumma toomary, being 222,958 rupees and a fraction

Nothing then remained but to enforce the king's and nazim's writs, which the former zemindarry occupant were more especially required to do, in the forms of the new commission. The district, for the most part, had been until then parcelled out amongst a number of the inferior classes of official landholders, chowdries, talookdars, and moccuddems. The officers had either already taken advantage of the corrupt negligence of the mussulman government, or what is more probable (on the change to an uninformed English administration) in helping themselves largely to a portion of the territory entrusted to their charge, under the collusive title of Bazee Zemeen, and to secure to themselves something more than their assigned subsistence of Nankar in rent-free lands within their respective jurisdictions. This was the necessary evil consequence of compromising the zemindarry allowance thus admitted of, with all the other indispensable charges of mofussil collections, at the fixt inadequate rate of the Bengal muscoorat; and assessing the country partially by proportionable abwabs on the ausil, instead of simplifying the demand for the whole, by enlarging alone the basis of the latter. Besides this clandestine provision however, some of the ejected landholders on the present occasion, who had interest at court, procured for themselves other official possessions separated from some of the neighbouring zemindarries, as an equivalent for what they had been deprived if in virtue of the grant to the English. Among the principal of these, was Selah ul deen Mahomed Khan, who obtained under the denomination of Saidpoor, a fourth portion of Serykants Eahtimam of Yuselpoor, and who more recently, on the

ill-advised measure of restitution of the management of the lands of the 24 perghanas to their formerly dismissed occupants, got back, with the collusive aid of some of the Khalsa Mutseddies, all his old, in addition to his greater than equivalent new acquisitions, while no compensation seems ever to have been thought of, for the large [407] dismemberment occasioned by these, from the zemindarry of Jessore. Considering so many different removals on the simple writ of a despot, from such an office as had lately been conferred on the Company, joined, perhaps, to a better knowledge than we might otherwise imagine of the history and administration of the Mogul finances, authorizing such changes in personal agency, though alone systematically on grounds of manifest expediency, it is not to be wondered at, if the representatives of the British government in India became apprehensive of the instability of their chartered official zemindarry rights, and endeavoured to avail themselves of the first favourable opportunity, to give their tenure additional permanency.—The occasion offered in 1765; when,

3d.—A Firmaun was obtained directly from the emperor himself, confirming the grants of the 24 pergunnahs zemindarry, bestowed, by his former deputies Meer Jaffier and Mahomed Saddoc Nazim, and dewan of the Soubah, and further converting them now into an Altumgha, or perpetual heritable jurisdiction over the same district, in like manner as the ceded territories of Burdwan and Chittagong, with the dewanny of the rest of Bengal, were under a similar form, transferred for ever to the Company. But notwithstanding their various chartered rights, successively of higher authority and more enlarged privilege, still, in the instance of the zemindarry, it was alone the khidmut or office, like that of the dewanny, which constituted the essential legal object of the grant; the substance, proprietory lordship, and uses of the soil, were wholly and absolutely excluded in form, and in fact merely a contingency, and for all that could originally have been known to the virtual receivers of the gift, might have been altogether reserved for the Mussulman government. This difficulty, however, was soon in a certain manner obviated (13th July 1759) by a new species of jageer sunnud to Lord Clive, for all the regalities, dues and rents of the circar, collected and payable by the Company, as official landholder, into the public treasury.

A regular jageer sunnud consists of two parts: 1st. The Munsub, or rank of the person enrolled on the omrahs, with a suitable number of horse attached to the dignity supposed to be kept in constant pay, for the eventual service of the state. 2d. The Zimn, particulars of an assignment in land, or stated allowance in money, for the support of the personal and military establishment of the jageerdar. When the particulars of such a grant include a whole district, of whatever extent, whether subject to the internal management of a zemindar, chowdry, talookdar or moccuddim, that is, to the native financial superintendant of a large territory, or in the lowest extreme, to the chief of a simple village, and that the full yearly crown rent, as ascertained of the Khalsa records, by the Ausil Jumma Toomary, which must ever be the standard estimate of transferred landed property be specified and made over with the land itself (which indeed could not otherwise be precisely defined in boundary more than in value) then the donee is substituted exactly in the place of government, and acquires immediately, and during the legal continuance of his grant, all the jurisdiction, rights and financial prerogative belonging to the high sovereign proprietor of the soil; but when only a stated amount in money is assigned in (duams or rupees) issuing partially from certain territorial sources of revenue generally mentioned, not described in the exchequer detail of valued rent, then the jageerdar is restricted entirely to the emoluments of his pecuniary income, and can have no local influence whatever in consequence, within the limits of his grant. In both these cases, however, the sunnud or complete instrument, indicating the rule, and appropriating the

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fund of infeudation to be valid, according to the laws and imperial constitution of India, must always originate with, and have effect solely or exclusively under the sign manual of the Mogul emperor himself, as feudal monarch and high lord proprietor of the conquered estates of Hindostan. But Alemgeer, the prince actually on the throne of Delhi, when Lord Clive's jageer was first in contemplation, had lost all real authority in Bengal, though his nominal paramount sovereignty might have been still formally acknowledged by the ruling nazim, lately created under the conquering sway of the British arms; and however much inclined Meer Jaffier might have been, to reward substantially the singular man whose bravery, fortunes and disinterestedness, had unmeritedly raised himself to the musnud of three soubahs, he could not venture, without lessening the validity and importance of his newly acquired tenure in dominion (held alone by the sword) to give virtual operation to an imperial grant of land within the circle of his proper independent jurisdiction. To remove, therefore, this obstacle in some manner, and yield to the wishes or scruples of either party, a patent was obtained from the court of Delhi, for the munsub or titular first part of the jageery sunnud, it having finally received the royal signature, and passed the great with the lesser seals of the high officers of state, on the 25th Rub ul Sani, of the 4th year of the reign; and, as if it were in consequence of or to render beneficial this mark of royal favour, a perwanneh was issued by Meer Jaffier, in July 1759, but to take place from June of the preceding year, intended to remedy the deficiency of the second part or territorial assignment, wanting in the Mogul firmaun, and addressed to the English company, as zemindars of Calcutta, directing them henceforth to pay their rents to Lord Clive, as jageerdar, in like manner as they were before bound to do, to the established government. In a constitutional sense, however, this grant was altogether informal; and in its nature, incongruous and void from the beginning; yet a viceroy *de facto*, still to be supported occasionally by the powerful instruments of his original appointment, might always be sure of commanding implicit obedience to his writs; and the intention in this case was manifest, both to relieve the landholder from the uncertain exactions of Mussulman dewan, and secure to his lordship an adequate private reward for the eminent personal services he was considered to have rendered to the actual soubahdar;—For the zymn or inventory of assigned lands, being the substantial second part of the jageer, thus improperly executed by the Nazim, does not specify particulars, yet it includes and appropriates to the jageerdar precisely the entire Ausil Jumma Toomary, or crown rent, and with it necessarily all the sovereign proprietory uses of the soil of [408] the whole zemindarry district of the Company; leaving them however in the state of an easy dependance on their own servant, for the liquidation of such surplus collections as they might be enabled to make within their subordinate financial jurisdictions, after deduction of the muscoorat &c. customary charges of management, and payment of the sum stipulated for the assignment to Lord Clive, estimated as usual only at the old standard assessment.

Nevertheless his lordship's pretensions in 1764 were contested in England; but if the question had then been referred to the Courts of this country for decision, in all human probability he would have carried, as all nations well broke into the yoke of despotism, more especially the people of Hindostan, will ever servilely obey, learn and yield to the inclinations of that individual representative authority, which is present, felt, or dreaded, without venturing to call in question its legitimacy or extents in preference to the mightiest power on earth, in itself invisible and only manifested in the person of a delegate, whose interest may thus possibly sometimes come in competition with those of his constituent. Yet, under such circumstances, who could insure permanent influence to maintain a precarious acquisition, depending more or less, on the ever hostile

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disposition of succeeding servants in office to the will of their master? and the jageery sunnud of Meer Jaffier, even if it had been formal or valid, was, as it ought to have been, expressed in terms of indefinite duration, always revokable at pleasure, and absolutely as a thing of course, totally extinguished, or virtually cancelled on the demise of, or dismission, from the soubahdarry employments then actually held by the donor or donee. It therefore became advisable on the accession of Nudjem ul Dowlah to the nizamut, notwithstanding the compromise to the same effect, which had taken place in England, to obtain renewal of the instrument of territorial assignment, and that, for a determinate period of ten years, in lieu of the vague uncertain tenure of the former writ in point of time. It was farther necessary to secure the sovereign proprietary possession of the lands in question to the Company, after extinction of the present feudal incumbent's claim of property; for still it is to be remembered, that under all their chartered rights they were hitherto at best only vested simply in the office of zemindar, made heritable by a deed of Altumgha. Accordingly, the 23d of June 1765, when Lord Clive returned to Bengal, both these objects were accomplished in the form of,

4th.—A new Soubahdarry Perwanneh, conferring a ten years prolongation of what is termed an unconditional jageer to Lord Clive, with reversion afterwards to the Company in perpetuity under similar powers, and the same forms in every other respect, as had already been observed in bestowing the original grant. Moreover, on the 12th of August following, this last deed received the sanction of a royal mogul firmaun, which for the first time, stamped legal validity on the act of assignment in favour of his lordship, and henceforth transferred to the Company for ever, in the nature of a jageer, the absolute property (the turf, the manor or barony, as it might be called in England) at the old domesday valuation of yearly rent with the zemindarry office or stewardship, in this single instance made hereditary, of all the lands of the 24 pergunnahs.

For the ground of the port and present city of Calcutta, insulated within or totally distinct from the zemindarry here so denominated, a grant of a very different nature from any of the foregoing was obtained in December 1758, by a constitutional formal instrument under the royal dewanny authority, descriptive of a lakheraje, or rent-free tenure of the lands and villages in question, from the month of Poos 1164; for public expedient purposes therein specified, and always necessary to be set forth in the form of a petition to the throne, to authorize the smallest diminution of the standard imperial crown rent, constituting the very essence of landed property, the original, or rather representative value of all the Mogul conquered estates of Hindostan, and the sole necessary basis of actual intrinsic worth, including that primitive, with every subsequent proportional, increase of assessment. As early as the reign of Furrukh Seer, in 1717, it was an object with the Company to acquire the territory, but only in the nature of a talookdarry or official copyhold tenure, generally subject (being of small ascertained value, and extent) to a certain fixed rental, calculated on a medium standard of the present collections. It appears they had already possessed themselves by purchase immediately from the zemindars then in occupancy, of the like subordinate stewardship alone privileged to be sold of a lesser district on similar terms, round their principal factory of Calcutta. Nothing could be more constitutional and just, after confirming the former talookdarry purchase, than the condition annexed to the emperor's compliance with this new requisition, that the Company should also in like manner compensate the actual possessors or holders of the territorial jurisdictions, with annexed official dues and privileges or natural benefits of occupancy; this to be acquired by one party and lost by the other, necessarily depending on some written instrument of possessory right either a firmaun, sunnud, perwannah, pottah, the nuckill toomary jumma of the muscoorat, or literally and technically in English, a royal or dewanny charter, temporary

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provincial order of the delegate, in definite lease to the husbandman, copy of the court-roll for the petty privileged farmer of fixt rents. Among the various descriptions of persons thus eventually concerned, as entitled to indemnification, the ryot or pottah holder is by far the most interested, and is or should be more immediately the object of the sovereign's care, as being the poorest, most dependent, yet most useful subject of the state, and entitled to the largest share of the gross produce of the soil, extracted chiefly by his personal labour, always affording the only important permanent source of Indian revenue. His tenure of occupancy, is a simple written lease of indefinite duration granted by the zemindar or other officer of government, in immediate financial management of the pergunnah; but by the established usage of the exchequer and custom of the country, a tenant that admitted, without corruptio,n or collusion, can never be fairly ousted from his tenement, for private ends or the selfish accommodation of any individual whatsoever, while he continues to pay his proportion of the demands of the state, settled annually [409] by general bundobusty agreement with his proper native representative, the chief landholder of the district. A wise, beneficent, though despotic monarch, when such a system even might obstruct his own particular fancy—in erecting a place or inclosing a piece of pleasurable ground, would be the first in setting the most liberal, splendid example of scrupulous universal justice towards his helpless peasantry; who, in every instance, dividing the yearly pecuniary product of the lands they cultivate into twenty equal parts, should or do receive fifteen shares for themselves, including the expense of culture; while the sovereign is entitled to no more than four of net rentals, after deducting the remaining twentieth for the customary allowance of zemindarry agency, with every other charge of interior mofussil management. Under a constitution so mild, the prosperity of the husbandman of India is unparalleled in the financial history of Asiatic administration; and no where perhaps more remarkably so, (from a rigid adherence to this very principle of securing possession of the villagers, often for many successive generations, on the ground of their indefinite pottah leaseholds), than within the jurisdiction of Calcutta and the 24 pergunnahs. In other districts, the zemindar, chowdry or talookdar, or some such officer of government, necessarily intervenes, and is made the channel of purchase or compensation, as well on his own behalf as that of his subordinate tenantry. Sometimes, no doubt, with the accomplished fraudulent effect even of reversing the rule of natural and civil right, by taking three-fourths of the money received to themselves, and giving only the equivalent of their own twentieth Muscoorat allowances to the poor ejected suffering ryots. But the Company, as zemindar, have never interfered in the innumerable daily purchases of land made within their first great official jurisdiction; every buyer rather impoliticly is permitted to make his own terms with the needy occupant, who drives exclusively the entire benefit of the sale; and the idea is now carried so far, that the old pottah possessors of a part of the ground on which Fort William hath been erected, though doubtless they were, on removal, otherwise indemnified lately had it in contemplation, or might have been instigated, under the sanction of the mogul law, to be interpreted in a British court of justice, to claim their indefinite leasehold property from the Company acting in the capacity merely of zemindar, when the land was originally taken and thus appropriated, but without reflecting on the public expediency of the thing, or the despotic proprietory rights afterwards acquired, which left the higher party sovereign arbitrators in their proper cause. But Jaffier Khan, who ruled Bengal when Furrukhouis Firmaun was obtained, jealous perhaps of such a privilege of settlement bestowed on foreigners, could always prevent the execution of the king's writ; and it seems probable, that the influence, unwillingness of the talookdars or inferior tenants, in the occupancy, to dispose of their respective interests in the 38 petty villages, commanded to be transferred alone on these terms in talookdarry

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tenure to the English, might have been held out as the ostensible cause of suspending the operation of the imperial mandate, until the succeeding revolution at Delhi, gave almost independent sway to the opposing provincial Nazim.

On reviewing all these various title deeds of official or absolute territorial property, acquired by the East India Company since the battle of Plassey; considering the letter and spirit of the several grants, bestowing successive rights in ascending gradation, repeated removals of one zemindar to make room for another, as a thing of course; a power frequently exercised, and never once controverted under the Mogul government, when done simply on grounds of implied expediency, through the formal constitutional authority of the royal dewan; but above all, considering the practical experience of thirty years, obliging in a manner the representatives of the Company to ascertain, at least in virtual effect, precisely all kinds of existing jurisdiction, right and privilege, some time or other enjoyed by their constituents, and annexed to every office, trust, occupancy or proprietory holding in land, to be found in the whole system of financial administration in India; it may be allowed, that the corps of British civil servants thus employed, ought to be better instructed in theory, as they must necessarily be in the practice, of all such topics under present discussion, than any similar description of native officers, now living within the three soubahs of Bengal, Behar, and Orissa; even supposing the latter to be as entirely disinterested in the issue of the questions agitated, as the reverse is notoriously and demonstratively the case. In truth, however, anciently the former were contented with mere practical knowledge; and it is only within the last twelve years, that any attempt hath been made to establish certain speculative opinions on the subject of financial rights. These opinions have never been publicly examined, compared, or digested with proper local intelligence. They coincided with principles of European legislation, and caught the prejudices of the people; but I believe will be found almost in every material instance opposed to fact, and to rest on no solid foundation whatever, brought forward in proof as applicable to the actual circumstances of the country. Nevertheless, with a few exceptions, all the present revenue civil servants in office, have been educated, since the promulgation, and therefore in some degree under influence, of the new prevailing doctrine; which if yet easily in itself to be overturned, may on this account, seconded by native information, withstand the attack of many succeeding enquiries. [410]

AUSIL JUMMA TOOMARY of the 24 Pergunnahs and Town of Calcutta; constituting at once the Zemindarry Chowdrahy Talookdarry of the Company, and Jageer of Lord Clive acquired by sunnud, in 1758; together with the amount of Abwabs or Towfeer, as found established on the basis of that original assessment, in the moment of Acquisition; making the whole Bundobusty Rental then forthcoming from the Lands in qustion, to the Government proprietor and official occupant of the Soil.

CHUCKS., CIRCARS and PERGUNNAHS.						Ausil Toomary Jumma of 1135.
Chuck. Hooghli	Circar Satgam:					
Perg.	Calcutta K. Jageer Circar	...	...	...	14,616	28,482
	Khaspoor	...	...	...	...	3,337
	Meydenmul	...	...	...	...	22,119
26.	Mugurah K. ...	...	...	...	...	24,504
	Berjhutty	...	...	...	...	6,149
	Ekhlyarpoor ...	...	...	...	...	7,923
	Decan Jagur ...	...	...	...	...	60
	Shahnagur	....	...	...	...	283

CHUCKS., CIRCARS and PERGUNNAHS.			Ausil Toomary Jumma of 1135.
Perg.	Azimabad		10,000
	Moondagacha		31,793
	Pecha Kolly		3,129
	Hahlyjury		562
	Manpoor K....		8,947
	Paikan K.		6,787
	Havilee Shu K.		323
	Mobai Nimuck o'Moon Salt and Wax Farms		16,702
26.	Hattiaghurs, Jagur Circar	22,119	22,119
	Meida do.	4,199	4,199
	Mahomedameenpoor K.	...	184
	Akberpoor, Jagur Circar	2,228	2,228
	Ameerabad K. do. Seyfuldowl	832	3,650
	Shahpoor		3,470
	Abwab Foujedarry K. 2 Mehals		1,204
	Sayers to Hattiagur, &c., koot Ekhliarpoor		4,501
	Ghurs Circar Selimabad		7,420
Chuck.	Burdwan ... ... Circar Selimabad:		
1.	Bellia Bussenderry		2,719
27.	Mehals, ... Tot. Ausil. Toomary of the Company's zemindarry and Lord Clive's jageer, in 1164-5, A. B.		2,22,958
Of which Khalsa portion		1,78,954 Sa. Rs.	
Jageer Circar, &c.		44,003	

MUSCOORAT.

Compromised allowance for Nanker, &c., Mofussil charges, for all the above districts, when held in small separate zemindarries, was Rs. 1,911 which now of course made part of Company's annual receipts, and therefore not to be deducted.

Abwabs, &c., to the same date:

Per.	Khasnoveessy	8,304	
2.	Zer Mathoot	5,131	
3.	Mahoot Faukhanch	632	
4.	Nuzeraneh Mokurrey	25,000	
5.	Chout Marhattah	30,195	
6.	Muser Munsoorguges	14,183	
			83,445
7.	Towfeer on Jageer Cicar 1165; viz. in		
Pergs.	Calcutta	30,893	
	Hattiaghur	26,026	
	Muda	8,404	
	Akberpoor	2,684	
			68,012
8.	Keffyet on the Khalsa portion	1,80,621	
	Deduct actual Serinjammy charges incurred by the zemindar, and rather exceeding his proper allowance of 10 per cent. on the Ausil, including Muscoorat	19,931	1,60,690
TOTAL Ausil and Abwab, &c., of Zemy. being also the Jumma Rickmy, or recorded value of Lord Clive's Jageer, when assigned to him from half the Fusil Rubbe 1165, A. B. or beginning of July 1758, for the support of a munsal, 6,000 personal, and 5,000 horse, on the establishment of 5 months pay, collected in original rental, or with improvements 2,44,04,031 daums, at 40 each Sa. Rupee			5,35,105

Lakheraje Talookdary of the township of Calcutta, Chuck. Hooghly, Circar Satgam, under the description of Calcutta Soonanooty and Groundpoor, rated in the Jumma of Sultan Suja, in 1717 A.D. 1795, Rd.; but in the reformed standard assessment of Jaffier Khan, in 1722, set forth in the Ausil Toomary of 1135 A. B. valued as follows:

Perg.	Calcutta Jageer Cir. 765, in all	1,062	
	Ameerabad K. do. 1,254, ...	2,415	Ausil
5.	Paikan K.	1,894	Jumma
	Manpoor K....	331	5,712
	Abwab Foujedarry	8	
of which, Jageer portion of 2,019, & Khalsa 3,692 Rs. Towfeer on Jageer circar, to 1163 A.B. viz. Perg. Calcutta 1,530, and Ameerabad 1,592, Rs. in all ...			3,123

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Total Ausil and Ezafa of 20½ petty Hamlets, and 2 Bazars, being the new Toomary standard assessment in December 1757	8,836
Keffyet or Profits of every denomination, ground rent, farms and duties, realized by and properly belonging to the Company as Talookdars, prior to the revolution of 1517	98,295
Total Talookdary ... Sa. Rs.	1,07,111

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THE preceding Rental of 5,35,105 Rs. as the established due of government before and after the zemindarry sunnud to the Company, and until the grant of Lord Clive's jageer, stands in fact confirmed on the public records, more especially in the 4th Report to Parliament in the inquiry of 1773. The former official charter to have operation from the month of Poos 1164 A. B. or December 1757, henceforward gave the Company as zemindars, certain indefinitely permanent rights of territorial jurisdictions, as well as powers of agency to collect and pay into the treasury the lawful revenue of the exchequer, when not expressly deprived of or superseded in this annual revolving branch of their financial trust. Accordingly it appears, by a letter from Mr. Holwell, June 11th 1759, to the then Council of Calcutta, that the lands of the 24 pargannas, or at least the greater part of them, had actually been in possession before that date 16 months, ending, as ascertained by a subsequent letter, with the Bengal fussily year 1165, or 11th, perhaps prolonged to the 30th April 1759. In that period, had been received altogether, a net rental, including the Ausil of Sa. Rs. 6,06,985; of which the credits for the first twelve months passed in the Company's books, after deducting a trifling charge of 5,527, are stated at 4,38,900 rupees, being nearly in the proportion of three-fourths of the whole. Precisely six months after the zemindarry acquisition, the jageer or incumbent proprietory of the same district, was assigned to Lord Clive; and the Nabob Meer Jaffier, in the mean while, as acknowledged sovereign representative had a title to and received in April 1760, the total amount of that prior half year's collections, estimated at Sa. Rs. 2,12,332. But this sum was probably alone on account of the khalsa portion of territory transferred immediately in management to the Company in virtue of their sunnud, and of which the clear annual recorded income, as before set forth in the detail of the ausil abwab and keffyet of the bundobust of 1164, being 4,23,089, was nearly of course double the payment made to the soubah. The surrender of the smaller share of the 24 perganas taken from the appropriated jageer portion of the country belonging to the Nazim himself, could not in delicacy or propriety have been required, before the conclusion of the year 1164, or 11th of April 1758; from which time, the assignment to Lord Clive, only three months rental, ausil and towfeer, became due to the nabob, in strictness not exceeding 28,000 Sa. Rs. though with arrears or former balance, amounting really to 32,120 or current Rs. 37,261. In a note to the statement laid before the House of Commons from the India House, it is remarked, that an annual payment of Sa Rs. 2,22,958 for the king's rents, appeared to be obligatory on the Company, in terms of the nabob's sunnud, granting their newly formed zemindarry; and it is supposed that the two above-mentioned sums paid to Meer Jaffier, making together 2,44,452 Sa. Rs. might have been on account of these rents, preceding the grant of them to Lord Clive as a jageer. But this was impossible, because only half a year had elapsed, and consequently no more than a moiety of the specified crown rent could be due between the period of the Company's taking charge of the jageer assignment in question.

sic in orig,

It may then very naturally be asked, what advantages the Company were to derive from their zemindary, thus bound to pay the whole of their collection, original, with encrease assessment to government, yet restricted in their proper emoluments of muscoorat, &c. to a compromised allowance at the utmost of 20,000 rupees, for serinjammy charges, if the investiture of the sovereign proprietory rights in their own servant, had not thrown the power into

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their hands, to extend the constitutional limits of their grant? 1st. Mr. Holwell suggests an answer to the question, by ascertaining that frauds were committed by the former land holders, in levying from the ryots more than they accounted for to the exchequer, and by proposing an experimental proof in letting the lands for three years at public sale, but in well known entire pergunnah divisions, to responsible men; not, as hath been since tried, by indefinite farms of unknown extent and value, to ignorant or wholly irresponsible persons, who yet had to struggle against the personal interests, natural influence, and local experience of powerful zemindars, whose authority was only partially suspended. The result brought a new keffyet of upwards of two lacks into the treasury, in a net effective rental of 7,05,700 Sa. Rs. per annum to July 1762, and subsequently exclusive of the salt khalaries. 2d. Mr. Verelst's report of 1767, found on the completest most authentic hustabood investigation ever executed in Bengal, precludes even the necessity of any other reply, than the bare statement of the fact of his having brought to light (soon afterward to be realized) a further profitable increase, of seven lacks, under the proper technical denomination of towfeer, involved in a gross rental, moderately estimated at 14,65,000 Sa. Rs. or a clear malgoozary of fourteen lacks, deducting near 33 per cent. on the ausil for charges proceeding from former territorial, and yet existing funds, of 8,80,000 beghas of productive ground, exclusive of the mobai, &c. salt farms, sayer duties; the whole town or Dus of Calcutta, and besides fraudulent alienations of bazee zemeen, 2,02,481 beghas, more pretended by the preceeding zemindars on relinquishments of their profession to have been given away in religious or charitable donations, though for the most part, clandestinely held by themselves as an emolument of office, under cover of their jummabundy or compromised agreement of annual renewal with the sovereign for the supposed net entire revenue forthcoming from the district, and still is retained even after their dismission, to the prejudice of the Company as succeeding official landholders. In short, after various apparently unnecessary fluctuations in the stated assessment of the 24 pergunnahs, it was reduced in 1190 or 1784 A.D. when the peculiary equivalent of Lord Clive's jageer had finally ceased to be paid, to a gross jumma, always exclusive of the income from salt, of 1,44,000 Sa. Rs. or about ten lacks, clear of all Mofussil Serinjammy expenses. The causes of the great defalcation, in a period of 16 years, seem too notorious to require recital. They are set forth in part in the imperfect or garbled hustabood account of the Aumeens in 1183, where 1,52,000 beghas of Baze Zemeen, annually worth two lacks of rupees, appear to have been recently alienated, and by no [412] means in the least to be compensated for, by the discovery of 2,31,000 beghas of Khas Puteet pasture or unproductive jungle territory, unnoticed in Mr. Verelst's original more accurate survey, partly in an unaccountable reduction of one lack further, appearing on the same record in the ordinary rental of tenanted ryotty farms, six and a half lack of beghas in extent; when the real value of lands around Calcutta hath rather been constantly encreasing; and in short they are entirely manifested on the face of the Bundobusty settlement, in which a new allowance of 10 per cent. upwards of a lack of rupees additional, is made to the re-admitted zemindars including those of Saidpur Hoogla, and in lieu of their former Muscoorat deductions, but altogether in prejudice of the Company's indubitable chartered rights, acquired through the official management and perpetual sovereign proprietorship of the 24 pergunnahs. A lost revenue of four lacks of rupees, may therefore here certainly be deemed recoverable.

As to the town of Calcutta, its rents have been rapidly on the increase; though latterly by unconstitutional means, in admitting, as it would seem unnecessarily, the interference of a British court of common law, to give efficacy by registration, to a simple financial operation of the Bengal exchequer, in levying a house tax of two or three lacks of rupees, to defray the expense of cleansing and ornamenting the place internally, besides a revenue before collected

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(exclusive of the customs or port duties of 1,10,000 Sa. Rs.) of which, about one-third under the head of Chowkydarry or Police tax, to retain an undisciplined battalion of tannahdars and peons, constituting the only established guard or night-watch of the city; more precisely in 1190, the gross jumma was 1,22,418, and charges police were 45,875 Sa. Rs.

TANNAHDARRY OF CHITTAGONG.

Tannahdarry of Chittagong.

THIS maritime frontier garrison district, in the South-east extremity of Bengal, towards the dominions of Arrakan, called also Islamabad, from the period of complete subjection to the Mogul empire, in the reign of Alemgeer, about the year A.D. 1665, is, in all its dimensions, 2,987 square miles of unproductive, hilly, and plain arable ground, nearly in the proportion of two to one; and is divided into four moderately large and 140 very small pergunnahs, partitioned among at least 1,400 petty landholders, in consequence of the whole district having originally been assigned, chiefly in Jageer Ahsham, or provision for the Mootaireh militia, or garrison troops, constantly maintained there, for protection against the incursions of the Moggs or Arrakaners, and receiving their pay in small allotments of land, which, in process of time, became so many distinct zemindarries, when the military establishment ceased to be of use, and its territorial appropriation resumed for the benefit of the exchequer. Mr. Verelst, in his evidence before the secret Committee of the House of Commons, in 1773, states, that a crown rent of sicca rupees 68,422, called the ausil, had been levied in 1713, from the occupants of this tannahdarry district; that henceforth, to the year 1727, one-fourth of that jumma, and to 1734 as much more were added to the first assessment; and that by several subsequent augmentations to the end of 1759, near the period of cession to the Company, the ancient rental had risen to 3,31,529 Sa. Rs. being at the rate of 4rs. 13a. 10½c. for every rupee of original crown rent. But according to the ausil toomary jumma of Jaffier Khan, exhibited in the rent-roll of 1135 A.B. continued with Towfeer, and its improvements to Cossim Aly's grant to the English in 1167, corresponding with the local Mogg year 1122, or A.D. 1760, the total bundobust in the moment of acquisition, should be stated as follows; viz.

	Chuck. Islamabad, Circar of the same name, or Chatgam.		
Pergs.	Havilla, Chatgam ... ... Ausil		21,856
	Jugsillah		35,135
	Ducankole		21,235
	Bunder Alemgeernagur		14,825
	Futtehabad		5,923
	Soochna		4,050
18.	Arungnagur		2,268
	Khoord, Khan Jehanabad		2,419
	Taragurrah		3,491
	Debang		4,401
	Serwapilly		2,197
	Narsingabad, Shanabad, &c.—6 Nemuckhury, or salt mhals ...		13,298
	Sayer of Chatgam		13,177
			1,44,284
126.	Small pergunnahs, rated altogether in the ausil, at		32,511
144.	Pergs.—Total of the Tannahdarry Sa. Rs.		1,76,795
	Total Ausil of Chittagong: viz.		
	Jageer Mootaireh, Tannah Islamabad, by Tunkha Ahsham or military assignment on B. under Alemgeernagur, &c. for provision of the garrison troops, 3,532 men, entitled to a yearly pay of 1,50,633 Rs, actutally receiving		1,50,251
	Jageer Mushroot Foujedarry, to the commands commandant, issuing also from the same head of territory, Bunder Alemgeernagur, but latterly resumed and incorporated with the khalsa funds prior to the year 1164		24,000
	Jageer Nowareh, marine establishment, with the lesser assignments to two provincial daroghas of the artillery, in both departments		2,544
		Sa. Rs.	1,76,795

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Towfeer on the military and marine jageers, to the year 1163 A.B.		1,17,962	
Keffyet subsequently to the aforementioned date, but prior to 1167, on the jageer mushroot, when consolidated with the khalsa territory	40,378		1,46,340
Deduct half sebundy charges of the neabut still actually incurred	12,000		
		28,378	
Total Ausil and Ezafa of Chittagong to 1167, Sa. Rs.			3,23,135

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In 1178, the year after the famine, this original net bundobasty rental of 3,23,135 Rs. was encreased that is to say, on further local knowledge of the country and its true revenue, had been found really only part of an actul clear malgoozary of 4,66,428, collected yearly from the ryots, after allowing a deduction of 12 per cent. on the receipts of the treasury for defraying all serinjammy charges of mofussil management. The native Aumins in 1183 state the total sources of public income to be ausil 1,52,897; Abwabs, prior to 1179, rupees 4,08,559, and others imposed subsequently under the denomination of khurcha, or expence, 1,07,072 more; amounting altogether to a gross rental, exclusive of Plateka, of 6,68,529 Dussmasha rupees, about 6 per. cent. worse than siccas; and besides a baze-zemeen alienation of 2,73,202 beghas, probably of the richest cultivated ground in the whole district. Nevertheless, in 1190 the gross jumma had fallen to 4,88,751, and the net settlement to 4,03,722, leaving a recoverable defalcation on comparison with the realized bundobust of 1178 of Sa. Rs. 49,408 after deducting from the latter 13,298 Rs.; the original included value of the salt farms, henceforth to be separately accounted for.

SAYER OF THE CEDED LANDS, PROPERLY THE CUSTOMS OR PORT DUTIES OF CALCUTTA.

THE Customs, or Port Duties of Calcutta, levied generally at the rate of 4 per cent. on foreign and 2 per cent. on inland imports ad valorem, formed the principal source of the Company's income in Bengal before the revolution of 1757, and were originally established I believe to defray the expence of pilotage up and down the river Hooghly. Of late years the amount collected under this head, has been very considerable, and is still increasing. In 1190 A.B. or 1783-4, it was 6,11,102 in the whole, or net 5,44,244 Sa. Rs.; but on a five years medium, ending the 30th April 1785, the gross receipts were 4,38,923; and in like manner the charges, exclusive of those incident to the institution of the board of customs, were, on an average 71,431, leaving a clear produce of 3,66,492 Sa. Rs. Were the improving state of this branch of revenue to be attributed to the growing prosperity of internal industry or enlargement of profitable foreign and English trade, no reasonable objection could be made to the burthen of the impost thus exacted, at the present grand emporium of European commerce in India; but it is notorious that the increase chiefly arises from the recent vast addition to the number of British inhabitants residing within the dependencies of Fort William, and consequent greater consumption of articles of luxury imported from abroad, such as teas, &c. from China; wines, spirituous liquors, with a variety of manufactured goods directly or indirectly from France, Holland, Denmark, Italy, and the dominions of Portugal. Such a duty therefore is now levied in Calcutta, in addition to what is called the government customs, of 2½ per cent. universally; and the only constitutional general impost of the kind established throughout the country under the Mogul authority, must be considered, a heavy impolitic incumbrance on the natural proper trade of Bengal, which of course would center almost exclusively in the capital sea port town of the dependent provinces, if this exaction did not throw a larger share into the neighbouring European settlements. At any rate, the establishment of a double custom-house in the same place, and for similar collections, appears uneconomical, and wholly unnecessary.

Customs of Calcutta.

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ABSTRACT of the MAAL, and SAYER, KHALSA and JAGEER, or TOTAL RENTAL of the Soubah of Bengal; as set forth in the preceding Sheets, under Thirty-two general Heads, at four different Periods; Viz. 1135 A. B. at the last correction of the Ausil Toomary Jumma, or original Assessment, serving as the foundation and standard of Comparison for every subsequent Bundobust;—in 1172, on concluding the first Dewanny Agreement in behalf of the Company;—in 1169, or 71, immediately anterior to that Settlement, before the great unaccountable reduction in the Annual demand on the Country, which took place at the commencement of M. R. Khan's subordinate Agency;—and finally in 1190, after a lapse of nineteen years of formal British Administration:—With an Estimate of the Loss or recoverable Defalcation appearing by the last of these Statements

Territorial and variable Funds of Revenue, classed in Provinces or lesser Subdivisions of Country.	British Square Miles		Number of Pergs. whole or broken.	(1.) Ausil Jumma Toomary of 1135.	
	General Dimensions.	Supposed Productive Portion		Gross.	Net.
BENGAL, Dewanny Portion, Maal and Sayer, Khalsa and Jageer	82,099	62,000	1,437	1,14,10,285	1,11,35,559
Ceded Lands do do ...	9,043	8,000	243	27,05,879	26,49,148
Town of Calcutta and Port Duties, ex. of House Tax	...	...	...	...	...
TOTAL Soubah of Bengal ...	91,142	70,000	1,680	1,41,16,164 (1157)	1,37,84,707
BEHAR, the whole Soubah Maal, Sayer, Khalsa and Jageer, inclusive of Baughelpoor, Ramgeer, &c.	51,973	26,000	287	95,56,098 (1112).	72,43,043
ORISSA, the Chucklah of Midnapoor	6,102	4,000	46	11,43,878	10,33,657
TOTAL Gross Bundobust of, and recoverable Defalcation in, the then Provinces ...	1,49,217	1,00,000	2,013	2,48,16,140	...
SERINJAMMY Charges of Mofussil management, settled with the zemindars by compromise, or according to the full expense incurred, estimated at one-fifth of the entire original Collections, including their own Muscoorat, &c. Allowance of one-tenth; the whole to be deducted from the gross Jumma...				27,54,733	...
NET REVENUE, clear of the Expense of Native Agency ...				...	2,20,61,407
SUDDER, extraordinary Charges of European Management, alone incident to, and therefore to be deducted from, what is termed the net Settlement of the Company, in 1190, and in which there appears proper for resumption, to be added to the amount of recoverable defalcation, the excess of twenty lacks of rupees unnecessary expenditure, on account of Dewanny Adawluts, &c. ... ... Sa. Rs.				...	...
TOTAL Net Settlement of the Company, in 1190, with recoverable Defalcation thereon yearly throughout the three Provinces, on comparison with the proper standard of ascertained Revenue, at the period of territorial acquisition, or subsequently ... ... Sa. Rs.				...	...

REMARKS EXPLANATORY OF THE PRECEDING ABSTRACT.

(1.) Ausil Jumma Toomary:—The gross assessment of Bengal, exclusive of the ground rent of the town of Calcutta, 5,712 Rs. granted in lackerage or free tenure, is, agreeable to Jaffier Khan's [414] standard Rent roll completed in 1722 A.D. and corrected by his

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of Total net yearly Revenue, on comparison with the one immediately antecedent to the territorial acquisitions of the Company:—Also an Abstract of the similar Funds of Annual Income, detailed in a former Work, and derived from the Soubah of Behar and Chucklah of Midnapore in Orissa, applicable to the same Periods, with the like deduction of comparative deficiency incident to the latter. The whole exhibiting a Summary View of the extent, the old, established, and improved Mogul Rental; as well as the actually diminished modern collections, allowing throughout for the same articles of necessary incurred Expenditure in the financial management of all the British dominions, commonly considered dependencies on the Presidency of Fort William in Bengal, to the 30th April 1784.

(2.) M. R. Khan's Bundobust. in 1172.		(3) Preceding Jummabundy of 1169 or 71.		(4) Company's Settlement of 1190.		(5.) Loss or recoverable Defalcation on the latter.
Gross.	Net.	Gross.	Net.	Gross.	Net.	
1,60,78,264	1,50,48,333	2,26,72,936 (1177.)	2,17,04,175	1,59,08,993	1,33,29,254	87,92,963
...	...	63,17,396 (1188.)	58,53,130	59,93,281	51,00,547	7,52,583
...	...	4,76,692	4,03,158	6,66,662	6,20,787	...
1,60,78,264	1,50,48,333	2,94,66,824 (1173.)	2,79,60,463	2,25,68,936	1,90,50,588	95,45,546
95,56,098	58,19,683	96,76,881 (1183.)	64,37,183	52,45,723	45,54,307	18,82,876
...	...	17,56,053	14,04,843	9,35,321	8,05,339	5,99,504
2,56,34,362	...	4,08,99,758	...	2,87,49,980	...	1,20,27,926
47,66,346	...	50,97,269	...	43,39,746	...	
...	2,08,68,016	...	3,58,02,489	...	2,44,10,234	...
...	...	...	...	...	27,89,346	7,89,346
...	...	...	...	Sicca Rupees	2,16,20,888	1,28,17,272

Explanatory Remarks of the above Abstracts.

successor Suja to 1728. It includes the muscoorat, or compromise with the zemindars, for all charges of mofussil management, and some articles of extraordinary or sebundy expenses, which being deducted leaves the [415] clear residue of the khalsa shareefa, heretofore annually

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remitted in specie to Delhi, or appropriated in Jageer to the civil military and marine imperial establishments of the province, in the proportion of about a krore and five lacks to the former, and thirty-two lacks to the latter.—The Behar Toomary, formed in 1750, is a jumma kaumil, or complete Assessment; and the charges to be deducted are about 24 per cent. on the gross settlement, leaving a large residue of net income, then for the most part assigned in jageers.

(2.) M. R. Khan's gross Bundobust for Bengal, includes simply the Muscoorat allowance, and two new heavy articles of expenditure at Dacca and Curneah. From the net Toomary Rent-roll of Behar in 1765, was deducted, jageer grants for nine lacks, and nearly six lacks more on account of Baughelpoor, &c. dismembered.

(3.) Cossim Aly's gross Jummabundy of the Dewanny portion of Bengal in 1762, included, besides the compromised charges of Muscoorat, a serinjammy allowance for such districts as had been valued either partially or in toto, by Hustabood investigations; and to his net Settlement of 2,14,09,175 is added 2,95,000, for resumptions or improvements in Sylhet, Rungpoor and Rajemhal, to the year 1765. Behar is stated, as it ought to have been rated at the latter period; and the ceded lands, as valued by Hustabood operations carried on under the Company's proper administration.

(4.) Settlement of 1190 A. B. or 1783-4, for the three provinces of Bengal, Behar and Orissa, stands in the annual general Statement of the revenue in gross at ... ... Sa. Rs. 3,01,35,474

From this, is deducted abatements of rent made in course of the year	6,76,753	
Also duties on Salt, which make part of the profits derived from the manufacture and sale of that article, altogether brought to credit in the estimate of resources, or in the public book under a separate head of account, and to which might be added the salt jumma of Hedjelee, three and a half lacks more	7,08,741	13,85,494
		2,87,49,980
And subtracting from the remainder all charges of the collections, being		21,29,092
The net Bundobust is reduced to the annual standard of the current year's agreement ...		2,16,20,888
The Sayer, or duties, making part of the preceding jumma, and exclusive of the estimated impost on salt, are rated in all at	16,56,935	
Ordinary and extra charges of the Board of Customs	5,17,499	
	11,39,436	
Drawbacks, &c. on goods re-exported	1,58,276	
		Sa. Rs.
Net Amount passed to credit in the above account, and distributed under the heads of Dewanny lands, town of Calcutta, and soubah of Behar		9,81,160

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(5.) Estimate of Loss, or recoverable Defalcation, arising on comparison of the net Settlement of 1190, with that which actually existed 19 years before, until the Company's accession to the Dewanny, is calculated on balance of the accounts of included districts ; among which, three or four, such as Bishenpoor, &c. were improved in rental.

N. B.—The Annual Balance incurred on the Ausil Jumma Toomary, when the country was not over-run by an enemy, did not, and could never fairly exceed, a few thousand rupees. The balance of M.R. Khan's first bundobust in Bengal, uncollected at the end of the year, was 15,40,851. That of Cossim Aly's in 1169 uncertain ; supposed to be small, as he is accused of rigour, and that he added very little to the established assessment of the soubah. In 1164 it was 18,79,891 ; but in 1171 (the year immediately preceding the acquisition of the Dewanny, as stated and carried forward by M.R. Khan) it was not more than 4,10,345. The balance of 1190, throughout the 3 provinces, was 23,54,824, of which, about fourteen and a half lacks for Bengal, including the salt balance of Hedjelee ; or if deducted, the gross jumma ought in like manner to be diminished. On the whole, the balance incident to the three last settlements of the revenue, may be estimated at par about fifteen lacks for Bengal, always to be realized in course of the succeeding year. [416]

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III.

SUPPLEMENT to the "Historical and Comparative Analysis of the Finances of Bengal, from the Mogul Conquest to the present time:"—containing,—A similar Disquisition on the Revenue of the dependent Dominions of SOUBAH BEHAR; CHUCKLAH of MIDNAPORE in ORISSA; and, the ZEMINDARRY of BENARES, in SOUBAH ALLAHABAD.—Calcutta, June 30th, 1787. By *James Grant*, Esq.

SOUBAH BEHAR.

Soubah Behar.

THIS Province is one of the most fertile, highly cultivated, and populous of Hindostan, in proportion to its extent of plain arable ground; which may be computed twenty-six thousand square British miles, divided naturally into two nearly equal portions of territory, north and south of the river Ganges, running here its intermediate course easterly 200 miles.

One of these grand divisions, stretching northerly 70 miles horizontal distance, to the forests of Nepaul and Morung, at the foot of the lower range of the great Tibethian mountains, is separated from Goruckpoor in the soubah of Oude on the west, by the Gunduck, with a very indistinct line of connection to mark a crooked frontier of sixty miles between that river and the Dewah; and on the east, it is wholly bounded by the district of Purneah in Bengal, which properly, until the year 1732, extended on that side no farther than the river Cossa in its ancient channel, but has been since considerably enlarged in a parallel direction, by annexation of the pergunnahs of Derhempoor, &c. dismembered from the circar of Mongeer, dependent on Behar. The area thus described, being one uninterrupted flat, hath always, from the period of complete establishment of the Mogul government under Akbar, been subdivided into its present four greater civil divisions of circars; of which, Tirhoot, the most easterly, comprises in square dimensions about two-fifths, and Hajeepoor, Sarun, with Champarun or Beteak, each comprehending near one-fifth more, make up, inclusive of four dissevered pergunnahs of Mongeer, the remainder of the whole northern portion of territory; assessed in all, though containing one half of the arable lands of the soubah at no more than a third of the entire annual income.

The other grand division, extending south of the Ganges 60 miles to that range of hills, called in sanscrit Bindea-chil, and which here separates the lower plains from the Balagaut, or elevated mountainous region, common to the interior of Hindostan, is divided from the circar of Chunar, in the soubah of Allahabad, on the west by the river Carumnassa; and from Bengal on the east, by a branch of the southern hills, which curving to the north, forms at its extremity near the banks of the Ganges, the boundary pass of Telliagurry, on the confines of the district of Rajemhal. The circar of Behar in the middle occupies about one half of the whole level area of this great southerly division; the plains of that of Mongeer on the east, take up a sixth more, including in this share only, a fourth part of the dimensions of the district entire, with all its mountainous dependencies; and Rhotas, the southerly and western circar, being the seventh, lying chiefly between the rivers Soane and Carumnassa, anciently completed the number, with the flat extent of all the civil financial subdivisions of the soubah; but more recently, an eighth circar, called Shahabad, hath been formed of that half portion of the latter, comprehending the zemindarry of Boujepoor, and which, situated altogether between the two

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last-mentioned rivers, stretches northerly quite to the banks of the Ganges. Comparatively, however, this moiety of the assessed arable lands of the whole province, on account of the superiority of its soil and produce, particularly in the rich commercial article of opium, yields near two-thirds of the total annual revenue.

But in addition to both these grand divisions of productive territory, which excludes from the proper area of the three southerly circars, a straggling hilly country little worth, of 8,000 square miles; a third, and elevated adjoining region, still further to the south, forms a part of soubah Behar, no less extensive than either of the former two, as containing near 18,000 square miles, though proportionably of very inconsiderable value. This highland district, including the modern subdivisions of Palamow, Ramgur, and Chutea Nagpoor, bounded on the west by the soubah of Allahabad, on the south, Orissa, and on the east, Bengal, hath, since the age of Ptolemy, been geographically termed, the three Bellads or Cantons, in Arabic, and from which its modern denomination of Velayt, may be only a corruption, if not derived from another root of the same language, modified to express a foreign dependent government.

It is also, sometimes generally, described under the appellation of Kokerah, more commonly called Nagpoor, from the diamond mines of that place, as giving most importance to the whole country, making part of the same mountainous tract of land, barren in almost every thing, except the most precious jewels in the world; and extending in a devious [417] southerly course from Panna in Bundelcund, to Kaujecotah beyond the Kistna, in the Deccan, including the mines of Sumbhelpoor and Golconda; yet perhaps this portion of unfruitful territory might still be more interestingly distinguished, by delineating the character of its inhabitants, who are undoubtedly an original savage race, differing extremely in appearance, religion, language and manners, from the Hindoo lowlanders of Hindostan, and whose possessions altogether being poor, or thinly peopled, have scaracely ever yielded to the state or revenue exceeding two lacks and a half of rupees.

Generally, the soubah of Behar derives its superiority over most of the other provinces of the Mogul empire, from the great natural advantages of a temperate climate; high and fertile soil, well watered, productive of the drier grains, and all the luxuries required by the more active, warlike inhabitants of the north; with a centrical situation, having easy communications internally, and serving as an emporium, or by means of the river Ganges, a thoroughfare to facilitate the commercial intercourse between Bengal, as well as foreign maritime countries, and the more interior provinces of Hindostan. These advantages, drew arts and manufactures from abroad; and after the Patna conquest, produced an encreased population, in soldiers or emigrants, of that martial agricultural people, who were induced to become settlers, either from local allurement, or the political encouragement of government, in establishing a national feodal militia towards the eastern imperial frontier. The revolution in favour of the royal descendants of Timoor, first brought about in 933 hejirah, or A.D.1527, and finally effected on the accession of Akbar in 963 of the former, or 1555 of the latter era, with the regular civil administration established then, and ever since continued in almost its original form, heightened greatly the prosperity of the soubah, under the crown of Delhi; while the independent state of numerous Mussulman jageerdars joined to the refractory spirit of a hardy warlike race of Hindoo landholders and peasantry, differing greatly in bodily temperament, nourished by the heartier food of wheat and barley, from their effeminate neighbours of Bengal, living chiefly on the watery diet of rice, served in some measure, to preserve internal tranquility, and resist the tyranny of lawless Foujedarry usurpers, in time of recent public anarchy.

Accordingly agriculture, manufactures and commerce, have always highly

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flourished in this favoured province. Ophium, which may be considered the peculiar produce and stable commodity of the country, might fairly be estimated to return in gross, under rules of a private or public monopoly of necessary existence every where in India, twenty lacks of rupees for about four thousand chests exported yearly; including a moderate charge of sovereign territorial rent with full cost of labour, and profit on stock, amounting in value to one-half of the whole quantity produced. Salt Petre, manufactured chiefly in the circars of Hajeepoor and Sarun, reckoned at two lacks of maunds, might moderately be calculated to yield to the labour and sovereign, or favoured merchants, ten lacks of rupees. Cotton cloths for exportation on all sides, twenty additional lacks; while the ordinary productions of grain, sugar, indigo, oil, beetleleaf, &c. carried out for sale, returned at least fifteen lacks more, after deducting an equal sum for the annual imports of Bengal, salt being almost the only article required from abroad, for home consumption: thus leaving perhaps on the whole, a clear balance of trade to the soubah of fifty lacks of rupees, to answer a yearly drain of specie to the like amount, constituting the net tribute to be derived from a gross rental of near a million sterling per annum; besides a profit of ten lacks, accruing from the usual state monopolies of Ophium with Salt Petre. And all this, after complete comfortable subsistence, on the most ample equitable scale of political economy in Asia, of population probably of three millions of souls, exclusive of the civil and military establishments necessary for the internal administration of the province. It may further be observed, that if such were the affluent circumstances of the country under the despotism of the Moguls, its mercantile prosperity forming the basis of actual wealth and revenue, hath surely not diminished within the period of the freer, more lenient government of its present rulers, as might be sufficiently evinced by reference to the custom house accounts of Patna during the term elapsed, exhibiting comparatively a view of great encreasing commerce.

But as the views and objects of interior Mussulman policy were almost entirely concentred in a system of Finance, as the grand palladium of power and conquest; so it is alone to the operations in this great department of Eastern rule, that we direct our present attention, as chiefly influencing the more prosperous condition of the province in question. The general principles of the Mogul constitution, in establishing the nature and sources of revenue with the usual mode of management, have been already discussed in a Political Survey of the Northern Circars; and in like manner, as these were referred to and applied in the Comparative Analysis of the Finances of Bengal, to draw the important practical result in ascertaining the amount of legal necessary dues of the exchequer annually, so also in the present Disquisition, a similar reference and application may answer the same ends, to measure the proper standard rental of Behar, while a detail of actual yearly collections here, seems all that is now requisite to learn, by comparison, the progress of improvement or decline, as well under the influence of the regular Mogul institutions continued to the acquisition of the Dewanny in 1765, as during their perversion from that time forward to the year 1784, through the corruption or misrepresentations of native Hindostanny agents. One fundamental regulation alone, as especially applicable to the latter soubah, seems necessary to be brought to remembrance, for the more perfect understanding of its actual circumstances; that is, the original grand division into jageer and khalsa territory; according to which, at first generally about one-third of all the lands of each province was set apart, under the former [418] denomination, and assigned for the maintenance of the great officers of state, with the whole feodal provincial establishments of empire; while the remainder only was assessed for rent payable immediately into the royal treasury, to answer the King's proper expenses, civil and military, as well as all the extraordinaries of war; at the same time, that both portions of country were subjected to the same financial rules, in

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prescribing the nature, form and amount of the yearly collections, ever to be made through the subordinate agency of zemindars, or farming landholders; but with the material difference, that in the one case the superintending management was assigned to jageerdars acting in their own immediate behalf and in the other, vested in aumildars appointed solely on account of the crown.

This distinction in personal superintendance, produced necessarily under despotism, very unequal effects in the increase of the public revenue; which became the more remarkable in Behar, as all the Khalsa lands were, in the end, by gradual alienation, and until the general resumption of Cossim Ali in 1760, converted into jageers. The holders of these, were individually interested in keeping up or extending the original standard of the crown rent, on principles of the Mogul constitution, according to the advancement of agriculture and manufactures, whether real, by improvement, or fictitious, by the extraordinary influx of specie consequent to the discoveries of America and passage round the Cape, which in a certain measure, affected even the interior of Hindostan; and they were also well enabled, for the most part from the smallness of their territorial possessions, with the advantage of a feodal militia, to attend minutely and effectually to their proper concerns. Whereas the superior officers employed in Khalsa division of the country, influenced by private interests totaly dissimilar, became either negligent or corrupt, and were often bribed by inferior zemindarry agents, to remit or diminish the established dues of government; instead of increasing them, conformably to an incidental change of local circumstances; which as we have seen in Bengal. forced its rulers, while yet under formal dependence on the Mogul empire, to relieve the public exigencies by the destructive irregular mode of levying proportional abwabs on the changeable divisions of territory, included in the subordinate jurisdictions of zemindars.

Nevertheless, when these effects of different management in the controul of the finances were found to be considerable, under an upright vigorous administration, a reform every where took place. The improved jageers on removal or death of the occupants, were resumed, and, with their additional rents (technically called towfeer or profitable increase) annexed to the royal exchequer; from whence new grants were made of the same pecuniary value on the Ausil toomary jumma, to replace so much taken from the assigned funds. Hence in process of time, by such repeated operations, more than any similar in the Khalsa department, whether by hustabood investigation, establishment of abwabs, or conquered annexations of territory, the revenue of the whole empire hath been prodigiously encreased since the original settlement made by Toorel Mull in the reign of Akber; being in some provinces, more than double, but scarcely any where less than a half, in addition of that antiquated rent-roll; and hence, the more recent assessments consolidated with the old standard, at distant periods of time, formed a new permanent jumma, under the same denomination of Ausil toomary, as in like manner founded, on precise ascertained knowledge of the ancient and actual resource of the country. Accordingly, in Bengal it hath been shewn, that four such universal reforms, inclusive of the original assessment, have successively taken place from the commencement of Mogul government;—the 1st in 1582, producing a total income of one krore and six lacks of rupees, estimated at a sixth more than the preceding rental of the Afghan princes;—the 2d. in 1658, to the close of Shah Jehan's reign in the vice-royalty of Sultan Sujah, with near a fourth of the last settlement in addition;—the 3d in 1722, in the soubahdarry of Jaffier Khan, soon after the accession of Mahomed Shah, yielding a very considerable increase;—and the 4th in 1763, under the administration of Cossim Ali, productive of a revenue of upwards of two krore and a half, though fraudulently reduced two years afterwards on the Company's acquisition of the Dewanny, in the sum of about seventy lacks of rupees. But here it is to be observed, that the last comparatively

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great augmentation did not proceed quite so much from the resumption of jageers with their towfeer (an operation which had not taken place since the days of Akber in many of the districts) as the annexation or complete discovery of the keffyet or profitable increase of the Khalsa lands in a long series of years, throughout two or three large foujedarry jurisdictions, with the Zemindarries of Beerbhoom and Dinagepoor; all held previously, either by special favour or in a manner independent of the sovereign power.

In like manner, in the soubah of Behar, three such periodical improvements in the standard of assessment, appear to have been made since the Mogul conquest of the province under Akber, from the preceding Mussulman race of Afghan princes;—viz. the 1st and universal one, as common to the whole of proper Hindostan, north of the river Nerbudda, by Toorel Mull, in 1582, is supposed to have been productive of a sixth, in addition to the former jumma; —the 2d in the 27th year of the reign of Aurungzebe, answering to 1685 of the christian era, at least doubled the effective original revenue of the Mogul emperors:—and the third in 1750, soon after the accession of Ahmed Shah, under the administration of Aliverdi Khan and Aumildarry of Jankiram, both of whom, had been long intimately acquainted with the state of the soubah, established a new permanent rent-roll called Ausil toomary, with an increase of one eighth on the preceding one, by progressive improvements of the jageer lands; being then altogether, about ninety-five lacks of rupees annually, raised gradually from forty-two. Moreover, in addition to these three provincial reforms, [419] a fourth might be stated to have taken place on the acquisition of the Dewanny in 1765, under the auspices of Mahomed Reza Khan, acting in behalf of the Company; But the improvement on this occasion, arose chiefly from annexation of the completely conquered district of Betteah, forming the greater part of the circar of Chumparun; and the other alterations were no more than a specification of the particulars of the former rental, adopted as a future standard; while the comparative virtue of the minister in this instance, can merit no encomium, considering the large unconstitutional alienations made to himself and dependants, in jageer; and that he was employed only on a temporary mission, the profits of which were to cease, with the first annual settlement of the revenue; or to be participated, with a dangerous more intelligent rival in the person of Setabroy, an artful Hindoo mutseddy, appointed naib for the subsequent management of the finances, under a superior English administration.

The form and result, however, of all these changes, in producing each respectively an increased public income to the state, require separate exhibition in the nature of a rent-roll, with proper illustrations, to enable a just comparison to be drawn of the propriety and extent of such improvements, as well as establish the ultimate legal standard of assessment on acquisition of the Dewanny, to which reference must always be made to determine the weight or ease, equality or difference of succeeding exactions. Accordingly, we shall here present an Abstract of the Revenue of the soubah, in its regular and still existing larger subdivisons of circars, at the period of each reform, chronologically arranged, beginning with the original settlement of Toorel Mull, as set forth in the institutes of Akber.

First.—AUSIL JUMMA TOOMARY RUCKBAH, or the original Rent-roll, by measurement, of the Soubah of Behar, in its subdivisions of Circars, Pergunnahs and Villages (though the number of the latter be unspecified) as settled about the year 1582, in the reign of Akber, under the administration of Toorel Mull, for all the lands of the Province, supposed to be nearly equal in extent to their present estimated dimensions, by Rennel, of British square miles 51,973.

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CIRCARS.	No. of Pergunnahs.	Ruckbah, measurement in Beghas dultuy of 3,600 square ells each.	Jumma Toomary in Dams of 40 to each Rupee.	Standard Revenue in Rupees.
Southern Division:				
1. Behar, with Palamow, &c.	46	9,52,598	8,31,96,390	20,79,907
2. Mongeer, with all its dependencies ...	31	Unmeasured	2,96,37,344	7,40,933
3. Rhotes div. Sasseram, &c.	7	...	1,61,50,566	4,03,765
— do. div. Boujepoor, &c.	11	4,73,343 ...	2,47,28,873	6,18,221
Northern Division:				
4. Terhoot	74	2,66,464	1,91,89,777	10,21,986
5. Hajeepoor	11	4,36,952	2,73,31,030	6,83,276
6. Sarun	17	2,29,052	1,61,72,004	4,04,300
7. Chumparun	3	85,711	55,13,420	1,37,836
Total ...	200	24,44,120	22,19,19,404	55,47,984

It is however to be observed, that this Statement includes the whole real and estimated revenue of the Soubah, inclusive of all charges. But property of the 200 pergunnahs, no more than 138, including all the measured lands, were assessed for rent to government in the sum of 17,26,81,774 dams, or sicca rupees 43,17,044, per annum; from which 1/5 or twenty per cent. may fairly be deducted for Muscoorat, &c. Mofussil expenses, leaving only rupees 34,53,636 as the net income of the state, assigned in Jageer or received into the Khalsa Shereefa; perhaps originally in the proportion of one to two, whether, in extent of territory or money valuation, of the yearly produce of the soil, shared between the sovereign and peasantry, according to the rebba or division of ¼ to the former, and remainder to the latter. All the other unmeasured pergunnahs, in number 61/2, including the whole circar of Mongeer, with the hilly or jungly countries of the circars of Behar, Rhotas, and Tirhoot, appear to have been altogether, or for the most part, unsubdued and probably unexplored, as held by independent or refractory zemindars, though valued by information and entered on the public records of the exchequer, at dams 4,92,37,630, or rupees 12,30,940, agreeable to the ambitious conquering policy of the Moguls; having always in prospect, the entire subversion of the lessser as well as the greater states of Hindostan. The Seyurghal or religious and charitable donations of Ayma, or subsistence of Medded, Mash, &c. to Mahomedans, amounting to rupees 55,803, seem however to make part of the latter estimated portion of the rental of the Soubah; but the memorandum of 11,415 cavalry, 4,49,350 infantry, with 100 boats furnished by the province, means no more than that such an establishment, might be maintained out of the whole of its territorial funds annually. [420]

Second.—JUMMA TOOMARY of Soubah Behar, in 8 circars subdivided into 246 pergunnahs, according to the Dustooral Aumil of Shah Jehan, adopted by Alemgeer in the 27th year of his reign, answering to 1685, A.D. with only an increase of 2,21,24,138 dams, being in all 39,43,44,532 dams, which at the medium rate of conversion into rupees at that period, or 46⅓ nearly, yielded a gross revenue of 85,15,683 rupees; and after deduction of Mofussil charges, with all the former unproductive though included territorial funds, left a net income to the sovereign, of rupees 55,97,413, of which 51,82,413

were then assigned in Jageer or charitable grants, and the remainder only stated at 4,15,000 reserved to the Khalsa Shereefa, as summarily set forth in the following Abstract.

CIRCARS.	No of Pergunnahs.	New Jumma Toomary in dams of 46⅔ to a Rupee	Khalsa portion in Dams.	Total Standard Revenue in Rupees.
SOUTHERN DIVISION:				
1. Behar	54	16,17,09,460	1,56,38,826	36,49,922
2. Mongeer	40	5,24,81,660	4,87,000	10,25,660
3. Rhotas	7	2,48,64,583	3,54,705	7,77,295
4. Shahabad Bujepoor	11	3,10,37,528	...	4,55,538
NORTHERN DIVISION:				
5. Tirhoot	102	3,09,83,443	5,000	7,69,287
6. Hajepoor	11	4,63,33,691	2,80,000	10,29,309
7. Sarun	18	3,71,62,144	...	8,01,461
8. Chumparun	3	97,72,023	...	9,211
Total	246	39,43,44,532	1,67,65,531	85,15,683

The difference then, between the first and second permanent rent-roll, appears to be about thirty lacks of rupees encrease on the latter, effected in the course of a century after the newly discovered treasure of America were thrown into the general circulation of all parts of the world; and more especially in Behar, by the financial operation of shifting or resumption of Jageers, when these were raised in rent to the standard of an extraordinary influx of specie, through the close interested management of individual temporary proprietors; but the improvement of effective income seems not to have exceeded twenty-one lacks, or nearly three-fifths in addition to the original amount realized. It is further to be observed, that the value of the dam or feloos of copper had greatly changed in the reign of Alemgeer, being then rated generally at forty-eight instead of forty to a rupee; though the weight having been at the same from 21 to 14 Masheh, diminished the comparative worth of silver at least 25 per cent. The variations however, which occur in the last statement of the revenue, and will be still more conspicuous in the next, in converting dams by valuation into rupees, were not influenced so much by the true rise or fall relatively of the quantity of metal in either coin, as by a fictitious mode, then introduced from the necessities of the state, in an arbitrary encrease of the number of dams contained in jageer assignments, to swell the importance of the grant, or gratify the vanity of the possessor in estimating largely the reward of his services, while the real income of the lands in effective money regulated the proper course of exchange, and brought the assessment thus nominally varied in the different circars and pergunnahs of the Soubah, to one general standard of sicca rupees. [421]

Third.—TOOMAR JUMMAH RUCKBAH of the Soubah of Behar, in eight circars, 236 pergunnahs, and 66 Sayer Mehals Jageer or Khalsa; containing altogether 31,940 villages, of which 7,904 were appropriated in Nancar Malikanah to zemindars, &c. or religious and charitable donations, while the remaining number 24,036, with Ruckbah, measuring 27,53,156, beghas of 3,600 square ells each, or nearly an English acre, were alone assessed in rent to government, as permanently established in 1750, in the reign of Ahmed Shah,

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under the soubahdarry of Aliverdi and Neabut dewanny of Janki Ram; the whole at the Kamil, or greatest annual receipts, rated for 1,01,79,141 rupees; but on a medium of years, calculated only to yield ninety-five lacks, fifty-six thousand and ninety-eight sicca rupees gross Rental as follows; viz.

CIRCARS.	Pergunnahs and Sayer Mehals.	Ruckbah measurement in Beghas, of 3,600 Ells.	Jumma Toomar in Dams of 56 to a rupee on a Medium.	Total Standard Revenue in Rupees.
Mehal.				
1. Behar	54	9,52,598	23,06,77,954	38,48,800
2. Mongeer	40	3,09,036	6,21,73,618	8,98,952
3. Rhotas	7	...	3,44,60,008	5,39,565
4. Shahabad	11	4,73,343 ...	4,96,49,346	8,26,845
5. Tirhoot	93	2,66,464	4,17,59,644	8,20,042
6. Hedjepoor	11	4,36,952	5,21,83,036	8,28,100
7. Sarun	18	3,89,052	4,18,72,239	9,29,856
8. Chumparum	3	85,711	1,15,82,045	2,00,217
Sayer Peshcush Nizamut, Sayer of the Soubah, &c. only portion of the Khalsa	65	...	1,18,35,300	6,63,717
Total	302	27,53,156	53,61,93,190	95,56,098

This amount, in round numbers ninety five and a half lacks of rupees, is the result of the ultimate reform in the finances of Behar, to ascertain an adequate fixed standard for the sovereign dues of annual rent, and therefore includes the utmost gross income that the province was, or may still be capable of yielding; from which (deducting as usual about twenty per cent. for mofussil charges of collection, such as muscoorat and sebundy, with mockareje or dismemberred pergunnahs if ever properly reduced, or to be more exact according to the settlement of the Fusillee Behar year 1771, the sum of 20,01,495) there remains 75,54,603, as the net bundobusty jumma concluded with the zemindars and farmers. So that either in gross or clear revenue, an increase had taken place from the days of Akber, or in the space of a couple of centuries, more than equal the original assessment of Toorel Mull, actually realized; which (considering the inland situation of the soubah, precluded from the benefits of the direct maritime commerce in that period begun and carried on with Europe, from all the coasts of Hindostan, together with the effects of Hindoo superstition in burying treasure, or the policy of the Mahomedans in hoarding it for projects of ambition, all being alike detrimental to the accumulation of current specie) may be thought no inconsiderable acquisition of nominal wealth drawn chiefly from the mines of America, and at any rate, must have greatly influenced the value of the necessaries of life, as well as the amount of public demands to answer the growing exigencies of government.

But besides these three reforms of the standard assessment, a fourth alteration may be said to have taken place in 1795, on acquisition of the Dewanny; and which, though in fact only exhibiting a view of the Modakhil and Mokhareje annexations or dismemberments of territory, from the period of the last reform stating the remainder of the soubah at the valuation then fixed, yet seems necessary here to be set forth in the abstract, as serving for the foundation of the Company's first settlement of the revenues of Behar, afterwards to be given in the detail of zemindarry jurisdictions to form a comparison of the amount of future bundobusts. [422]

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TOTAL of the fixed Annual Income, Mehal and Sayer:

Khalsa and Jageer, proceeding from all the lands of the province, divided into 8 circars, and 302 included mehals, as settled in the beginning of the Behar Fussillee year 1173, answering to the 25th September 1765 A.D. being the basis of the jummabundy at that time concluded with the zemindars and renters—Dams 53,61,93,190, a' 56/ Rs.			95,56,098
Modakhil or annexation of territorial revenue by the conquest of Betteah, in the circar of Chumparun			1,20,783
		Rupees	96,76,881
Mokhareje or dismemberment of the following Districts and Pergunnahs from their respective Circars; viz.			
Behar, 5 mehals of Palamow, Koherah, &c.	Rupees	1,09,615	
Mongeer, 3 mehals, Dercempoor, &c. ...		53,160	
Shahabad, 3 do, Ruttenpoor, &c. to Bulwant Singh		57,694	
Sarun, 2 mehals Shahjehanpoor, &c. to Sujah ul Dulah		60,000	
From the sayer of the khalsa, 7 mhals ...		6,600	
Hajeepoor, 5 villages		108	
Mokhareje or dismemberment of 20 mehals and 5 villages, rated at ... Dams 3,98,40,581, a' 56/ ... Rs.		2,87,177	
First deduction of alienated lands in 1171, in lieu of nancar malikanah to the zemindars and mockuddims	4,45,482		
Second deduction in the present year 1173, for the like purposes ...	4,95,552		
Add difference between the bundobust and dowl in these particulars ...	12,814		
Total Alienations ...		9,53,848	
Total Mokhareje or Dismemberments			12,41,025
The gross jummabundy, inclusive only of rent and muscoorat, or memorandum of pecuniary allowances to be made to the zemindars for charges of collection at the end of the year, on account of the khalsa and jagheer lands, mehal and sayer of the soubah of Behar, for the Fussillee year 1173, or 1765/6			84,35,856
Of which, had been resumed by Cossim Ali, and appropriated as revenue to the khalsa shereefa as jageers and altumgha, the latter part by Mahomed Reza Khan, viz.		64,37,183,	
In 1171	3,11,526		
1172	1,92,963		
1173	4,30,791		
	9,35,280		
Deduct difference between the bundobust and dowl accounts ...	8,637		
		9,26,643	
		73,63,826	

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Muscoorat or charges of mofussil collections, such as 5 per cent. moccuddemy : Russoom, canongoe, and putwary, 2 per cent. &c. &c. paid in money ...		10,72,030
	Rupees	84,35,856

JUMMA TESHKEES BUNDOBUSTY, or net Rental of the Khalsa and Jageer Lands of the Soubah of Behar, as ascertained and rated by Mahomed Reza Khan in 1173, according to the preceding Abstract of the doul or gross receipts of the zemindars from subordinate farmers, after deducting every expense of mofussil management included under the heads of Nancar, Muscoorat, Sebundy, &c. altogether conformable to, and on the foundation of, the last Toomer Jumma Ruckbah fixed in 1750, now to be exhibited in the detail of zemindarry or pergunnatty jurisdictions, classed under their respective territorial divisions of Circars ; viz.

1st CIRCAR BEHAR :

Containing, according to Rennell, in all its dimensions, 6,680 square British miles ; of which, assessed arable ground, by measurement, about 27 lacks of Bengal ryotty beghas in 49 pergunnahs, rated at, rupees 22,14,812 bundobusty, according to the following particulars of the Rent-roll concluded in 1173 ; and besides the dismembered hilly territory of Palamow Ramgur and Nagpore, estimated 18,553 square British miles, with a rental only of ... 1,09,615 Rupees.

No. 1.	One perg. Havillee Behar, divided among several petty zemindars, of which the principal is Shah Alum ul dien, in all rated, ausil toomary, 2,00,000 Rs ; reduced in 1173, after deducting jageer nancar, muscoorat, &c. to a net bundobust of	31,528
2.	One do, Havillee Azimabad or Patna, principal Chowdry Sukanundoo Kehterry and Mulcom Armenion ... Ausil, 1,65,585 ; reduced	32,000
3.	Ten do, zemindarry of Merterjeet Sing bramin, residing at Tekarry, composed of Oukerry Sunwret, Aikel Bellaweer, Deknere Antery Behrah, Jey chumpa, Kella Deokun Gya Manpoor, ½ of Amerthre and Mehar, with some villages of the pergunnah of Kaper, including a few talookdarry possessions [423] belonging to inferior landholders of the same bramin cast, rated, in all 3,70,65,530 dams, or Rs. 6,28,363 ; increased to ...	6,68,638
4.	Twelve pergs, zemindarry of Akbal Ali Khan Afghan, composed of Nerhut Semay Rajegeer, Rooh, Cherra Kerrenpoor Sergur, and Punjerooky Angoo Peshcush Rampoor, with the half of Amerther and Mehar, besides some scattered villages of other pergunnahs ; in all, dams 2,69,49,462, or Rs. 3,88,033 ; increased in 1173, after deducting all alienations and charges, to a net jumma	4,65,188
5.	Two do, zemindarry of Jeswunt Singh, &c. bramins, composed of Arcuzil and Musaodeh 1,60,06,363, or Rs 1,74,878 ; reduced to	1,47,583
6.	Four do, zemindarry of Shekh Omer ullah, consisting of the entire pergunnahs of Ancha, Goah, Dader and Manourah ; rated, Ausil 34,72,200 dams, or 1,09,994 Rs ; alienated altogether in deductions or jageers ...	—

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No. 7.	One perg, Shahpoor Moneer, divided between Hussen Khan, Mirza Beg, and Hyder Beg, with many lesser zemindars or moccuddems of villages; Ausil, in rupees 1,17,967; reduced to	48,804
8.	Two do, Pelich and Malda; the former held by Baboo Nundoo Sing, bramin, in zemindarry; the latter chiefly by Akbel Ali Khan Patna; Rupees 2,60,861: reduced to	1,15,890
9.	Do do, Sanrah and Bellia, in zemindarry, chiefly to Howlass Chowdry and Angoor Sing, bramins Rupees 2,54,834; reduced to	20,061
10.	Do do, Shajehanpoor and Behempoor, in zemindarry, to Shekh Fouzil ullah and Khajah Mahomed simbrah, with other lesser Chowdries; Ausil, rupees 1,25,737, in Jageer, &c.	—
12.	One do, Ghyaspoor, chiefly to Seu Persaud Sing, bramin, with other lesser zemindars ... Ausil, rupees 2,72,653; reduced to	85,257
11.	One do, Tellareh, to Naim ullah, &c. 1,87,466; reduced to	1,22,392
	N. B. Where the bundobusty settlement exceeds the ausil, generally the difference arises in charging the whole zemindarry compact, or, scattered with the former, but only the contiguous or proper zemindarry districts with the ausil, of which the remainder is brought under the heads of the dispersed pergunnahs respectively, as in the case of Akbal Ali Khan for Malda and Bissung.	
14.	One do, Phulwarry, to sundry petty zemindars, and altogether, in jageer, rated in the ausil 72,931	—
15.	One do, Bissung, principal zemindar Akbal Ali Khan Patna, exclusive of his proper Zemindarry ... 1,69,041; wholly in jageer, &c.	—
16.	One do, Bykentpoor, to Kessery Sing, Bramin ... 13,912; reduced to	574
17.	One do, Bisthazary, to Amuret Sing Kehterwar, 24,021, in jageer	—
18.	One do, Ghiddore, to Gopaul Sing Kheterwar ... 21,300; reduced to	6,143
19.	One do, Selimabad, chief zemindar Bulwan Sing ... ... 1,82,945; One do, Kaper, to Jaggat Sing, with the former bramins ... ... reduced in 1173 to a net jumma, annexed to Serris and Kotumba, of	1,69,488
		19,13,546
	Total existing Funds in 1173 ... 33,70,521	
20.	Five do, dismembered or reduced in stating the annual jummabundy, but making part of the ausil toomary, are here included; viz. 3 pergs of Palamow, &c. 2 mhals of Sultan Gunge and the Kokerah, together rated, for original rent 4,78,270	

Palamow, 7244, Kokerah, 1,51,524.

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No. 21. Muscoory talooks, with a portion of the jageer circar resumed, making part of the foregoing ausil, but separately stated in the bundobust ... 3,01,266

54 pergs. ... TOTAL Mal Khalsa and Jageer of circar Behar Rupees, Ausil, 38,48,800; of which,

Deductions:	Granted in jageer, to 1173	3,60,365	
	Alienated or reduced, as Nancar Malikanch, to the same priod ...	9,64,975	
	Charges muscoorat, &c. in money to the zemindars ...	3,08,648	
		12,73,623	
			16,33,088
TOTAL net Bundobusty Income of the Circar of Behar in 1173, after all deductions of Jageer Nancar, and Muscoorat, to be received into the Khalsa treasury Rupees [424]			22,14,812

2. CIRCAR MONGEER:

Containing in all its dimensions, British square miles, 8,270; of which, only 2,817 in the district of Bhauglepoor, &c. on both sides of the Ganges plain, and equally productive with the rest of the Soubah, in rent proceeding from about nine lacks of Bengal ryotty beghas measured arable ground, in 40 pergunnahs, assessed in 1173 for an Ausil Jumma of rupees 8,98,952; reduced to a net bundobust, after every deduction of Jageers, Nancar, and Muscoorat, of rupees 8,08,006, as follows; viz.

22. Eight perganas,—Havillee Mongeer to Dalul Chowdry as principal zemindar, rated in the Ausil Toomary ... ... Rupees 40,986
Allaheepoor to Tuder Chowdry Bramin 12,086
Surajehurra, to Abhynarrain Bramin ... 25,280
Chanden and Bhuka to Derrup sing and Gopaul sing Kehetewar ... 14,416
Pherkia, on the north of the Ganges ... 55,992
Chenden, Kokera, and Musnedy ... 5,935
8 pergs. ... in all valued in the Ausil ... 1,54,595; reduced in 1173 to a net bundobusty jumma of ... 23,045

23. Twenty-two pergs. ... Kerruckpoor to Rajah Cader Ali, consisting of the following pergs; viz.—
Jehangeerabad, Ausil ... 17,966
Sehruy 67,418
Luckenpoor ... 58,000
Useh 12,247
Ghurry 24,072
Sekrr ... ... 31,000; with
16 smaller pergunnahs, rated ... 38,833; in all
22 pergunnahs ... assessed in the Ausil ... 2,79,536; reduced to 1,27,461

24. Two pergs. Bellia and Musjidpoor, to Gerdhary Sing, &c. bramins, north of the Ganges, and united with Mulky, &c. dependent on the circar of Hajeepoor, but separately rated in the Jumma Toomary of Rs. 1,04,460; reduced, after all alienations and deductions in 1173 to a net bundobust 40,000

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No. 25. Three pergs. Bhauglepoor, Colcong and Chahy, the latter north of the Ganges, stated to have been assigned in jageer to Nujem ul Dowlah, and in 1173 dismembered from Behar and annexed to Bengal; but as no such jageer could then have been admitted of, nor any proofs exhibited that the amount hath been at all brought to public credit, by annexation to Bengal or otherwise, so it is here entered as appertaining to Behar, rated Ausil, 301,916, encreased in 1173 to the jumma kaumil, or largest sum ever collected, being 5,28,584

26. Five ditto, Derhempoor, Roonhy, Kelky, Macha, and Seloor, dismembered from Behar and annexed to Bengal, from the beginning of the present century, are nevertheless rated in the bundobust of 1173 for 88,916 rupees, but deducted from the total as if credit had been elsewhere separately given; and in fact, as they do make part of the original rent-roll of Behar, so they are here valued accordingly, Ausil, 58,345 88,916

40 pergs. ... TOTAL Mehal Khalsa and Jageer of the circar of Mongeer Ausil Toomary ... Rs 8,98,952; of which,

Granted in jageer to 1173 Rs 23,305
Alienated or reduced as Nancar Malikanah, to the same period 5,185
Charges muscoorat, &c. in money to the zemindars ... 62,456
67,641
90,946

TOTAL net Bundobusty Income of the Circar of Mongeer, as settled by M. R. Khan in 1173; after all deductions of Jageer, Nancar, and Muscoorat, to be received into the Khalsa on account the Mehal and Sayer of the Soubah Rupees 8,08,006

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3. CIRCAR RHOTAS:

Containing, in all its dimensions, 3,680 B. square miles, of which perhaps only 2,000 square miles, comprehending 5,68,000 measured ryotty begas of plain arable land, in seven pergunnahs, assessed in the Ausil for Rs. 5,39,565, and rated in the Bundobust of 1173 for Rupees 6,75,781, deducting all charges.

No 27. One perg. Havillee, divided in villages among the Moccuddims, but no principal zemindar, 30,882, reduced to nothing.

28. Two pergunnahs, Serris and Cotumbah, both held in zemindarry by Rajah Narrain Sing, the son of Bishensing Rajepoot, rated ausil 1,44,915, assessed by Cossim Aly in 1170 for 5,50,000 Rs, but reduced in 1173 to ... 2,80,808

29. Two do, Chainpoor and Sahseram, the former chiefly to Ary Merden Sing, the son of Amer sing Rajepoot, valued *sic in orig.* original rent, 96,161; the latter to Baboo-Jaggunat Sing, &c. Rajepoots Ugiency ... 2,43,000
Total ... 3,39,161 rated in Cossim Aly's Bundobust of 1170, the former at 3,13,829, and the latter ... ... 4,74,900, but together assessed in 1173, after deductions, net jumma 3,94,973

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30. One perg. Chipla, to Amerajet, as zemindar and jageerdar, valued ausil 15,302 in Jageer.
31. One perg. Palouncha, to Rajah Menrajesing Kehterwar, and in Jageer to Hedayet Ali Khan ... 9,305 in Jageer.

Deductions: 7 perg. Total Circar Rhotas ausil 5,39,565 of which granted in Jageer to, 11,73,24,607
Charges Muscoorat, &c. to the zemindars ... 1,62,879
1,87,486

Total of the Khalsa Mehal Ausil... 3,52,079 and increased, after all deductions in 1173, to a net jumma of 6,75,711

4. CIRCAR SHAHABAD.

Containing, in all its dimensions, 1,869 B. square miles, and of measured land about 8,52,000 Ryotty Beghas, in 11 pergunnahs, rated ausil 8,26,845, and in the Bundobusty Jumma of 1173 Rs. 6,06,268 after deducting all charges.

No 32. 9 perg. of Havillee Boujepoor or Shahabad principally to, Bickermajet Rajepoot Uginy

Ausil ...	...	1,73,220
Behia, chiefly to the same	...	40,341
Peroo to Baboo Amrausing, &c.	...	1,25,000
Nunnore to Bhop narrainsing	...	33,691
Arrah chiefly to Noorhussen Khan Moghul ...	...	1,46,663
Dunwar & Denareh, to the same	...	1,36,804
Powarrah to Degumber sing	...	22,226
Barahgong ...	...	31,226

Total Ausil ... 7,09,211; reduced in 1173 to a net bundobusty jumma of ... 6,09,268

Three pergs. Dismembered from Behar, and acquired by Bulwantsing, zemindar of Benares, before or since the Company's acquisition of the Dewanny; viz.

Ruttenpoor and Kote, valued in the ausil jumma, ... 67,634, with Mungrove, forming together the district of Bidjegur ... 50,000

Pergs. 12. Total of the Circar ausil ... 8,26,845; of which

Deductions:

Granted in Jageers to 1173	...	6,314
Alienations, &c. as above	...	1,17,634
Muscoorat to zemindars ...	...	1,89,661
		3,13,609

Ausil Rupees ... 5,13,236; settled at a gross bundobust in 1170 by Cossim Ali, Rs. 15,47,055, but reduced in 1173 by Mahomed Reza Khan, after all deductions, to a net Khalsa assessment, Mehal and Sayer, of Rs. 6,09,268

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5. CIRCAR TIRHOOT.

Containing, in all its dimensions, 5,033 British square miles, of which measured about 8 lacks of ryotty beghas, in 102 small pergunnahs originally, and assessed for Rs. 8,99,808 Ausil, but from the number of pergunnahs, nine have been dismembered, or were never properly reduced, leaving only ninety three rated 8,20,042 Rs. Toomary jumma, and after all deductions, in 1173, a net Bundobust of — 2,45,212.

No 33.	Eighty-four pergs. Havillee Durbungah, &c. to Rajah Madhoosing, and other inferior zemindars of the Bramin cast, chiefly ausil ...	5,54,052 ; reduced	
	1173 to a net Bundobusty jumma of rupees	... ...	2,00,229
84.	Three pergs. Bechore, &c. in jageer to M. R. Khan in 1173 and then valued Mockurrery ...	1,42,070	
35.	Two pergs. Nagurbassy and Nypore to Mahindernarrain in Jageer do	65,112	
36.	One perg. Merowah to Dumunsing	58,808 ; reduced to	44,983
	93 pergs. Total of the circar Ausil ...	8,20,042 ; of which	
	granted in Jageer to 1173 ... Rs	2,54,574	
	Alienations or reduction for Malikanah, &c. ...	30,190	
	Charges collection Nancar, Muscoorat, and Sebundy	2,90,066	
		5,74,830	
	TOTAL net Bundobusty Jumma of the Khalsa, Mehal, and Sayer, as settled by Mahomed Reza Khan in 1173, for the whole circar of Tirhoot, after all deductions of jageer to himself and others, with Muscoorat, Sebundy, &c. Charges ... ... Rupees		2,45,212

6. CIRCAR HAJEEPOOR.

Containing, in all its dimensions, 2,782 British square miles, of which measured about 13 lacks of ryotty Beghas ; rated Ausil 11 pergs, Rs. 8,28,100, and reduced in 1173 to a net Bundobusty Jumma of

No. 37.	One perg. Havillee Hajeepoor to Herdhansing, &c. bramins, in zemindarry rated Ausil ...	95,000 ; increased	1,40,460
38.	One perg. Serassa to Serchit Sing Bramin	2,26,022 ; reduced	50,146
39.	One perg. Bessara to Nechore Sing Rajepoot	2,00,000 ; reduced	2,83,607
40.	Two do Rutty and Girsund, principally in zemindarry to Pertabsing Bramin, Ausil	77,651 ; reduced	34,027
41.	Five do Mulky, Ballagach, Bhusary, Amadpoor, and Akbarpoor Ranny, in zemindarry to Her lal, &c. Bramins, and usually united with the pergs. of Bellia, &c. belonging to Mongeer, Ausil ...	1,82,770 ; reduced to	70,000

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No. 42. One do Nypore to Dherem Narrain in zemindarry, and in jageer to Mahindernarrain 46,657

11 Pergs. ... Total of the circar ... 8,28,100; of which granted in jageer to 1173, Ausil ... 2,44,361 and Muscoorat &c. charges to the zemindars ... 41,499 — 2,85,860

TOTAL net Bundobusty Jumma of the Khalsa, Mehal, and Sayer, as settled by Mahomed Reza Khan in 1173, for the whole of the circar of Hajeepoor, after all deductions of Jageer and Muscoorat; though it seems probable that the jageers in this and the former circar may have been in great part interchanged for so much in circar Behar 5,42,240

7. CIRCAR SARUN:

Containing, in all its dimensions, 2,560 British square miles, and measured land about 6,80,000 ryotty beghas, in 18 pergunnahs; rated Ausil, 9,29,856; and in the Bundobust of 1173, Rs. 8,80,233; after all deductions.

43. Fifteen pergs, Gowah, &c.; of which, 11 to Gopaul Narrain, &c. five brothers; 2, Cullianpore and Siah, to Rajah Futteshing, expelled —all of the bramin cast; Cheerand, to [427] Manickchand; Buchal, a koyt, and manjee to an Afghan; rated in all, Ausil 7,52,720; increased 8,30,283

44. One perg. Casmer, to Bechoo Sing Anchen, a Rajepoot; assessed original rent ... 54,095; reduced 49,950

Two pergs. Shahjehanpoor and Choseh, dismembered, and annexed to Goruckpoor, in the soubah of Oude; rated in the Ausil Jumma Toomary 1,23,041

18 pergs. TOTAL of the Circar Rs. 9,29,856; of which,
Granted, in jageer, to 1173 ... Rs. 13,117
Alienations, &c. as above ... 1,23,041
Muscoorat, &c. to zemindarry ... 16,821
— 1,52,979

TOTAL Ausil 7,76,877; increased, in 1173, to a net Bundobust of Rupees 8,80,233

8. CIRCAR CHUMPARUN,

Or Betterah: Containing, in all its dimensions, 2,546 B. square miles, and of measured land about 2½ lacks of ryotty beghas, in three pregunnahs; assessed as follows:

No. 45. Three pergs. Mhaissy, to the sons of Rajah Jogul Kishore, &c. rated, Ausil, Rs. 2,00,217; and increased, by complete conquest, in 1173, to a net Bundobust 321,000, being the amount, Mehal and Sayer, of the Khalsa proceeding from the whole Circar.

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ABSTRACT of the Jumma Teshkhees Bundobusty of the measured Lands of Soubah Behar, as settled by M. R. Khan in 1173, on the Company's

CIRCARS AND MEHALS.	No. of Zemindars, or heads of Account.	Dimensions in British square miles, of the Assessed Lands.	No. of PERGUNNAHS.		Estimate of the Ruckbah in Bengal Ryotty Begha.
			Existing of old.	Dismembered.	
No. 1. BEHAR ...	21	6,600	54	5	27,00,000
2. MONGEER ...	5	2,817	40	5	9,00,000
3. RHOTAS ...	5	2,000	7	...	5,68,000
4. SHAHABAD ...	1	1,869	12	3	8,52,000
5. TIRHOOT ...	4	5,033	93	...	8,00,000
6. HAJEEPOOR ...	6	2,782	11	...	13,00,000
7. SARUN ...	2	2,560	18	2	6,80,000
8. CHUMPARUN ...	1	2,546	3	...	2,50,000
1. MEHAL Total ...	45	26,297	238	15	80,50,000
2. SAYER Nuzzeraneh ...	1	...	...	...	...
Duties, &c. ...	1	...	64	...	...
TOTAL ...	47	...	302	...	...

On the particulars of the preceding Abstract, *it is to be observed, that* Pendach or Palamow, &c. 3 mehals with the velayt of Kokerah, or Nagpoor and Ramgur, &c. together 18,553 British square miles, rated ausil 2,23,967 Rs. and excluded from the calculation of assessed territory, as being at that time dismembered, though afterwards re-annexed, make up with the dimensions of land stated, and the portion of hilly country 7,133 square miles, left out in the square measurement of Mongeer and Rhotas the superficial contents of the whole soubah, or 51,973 British square miles. The dustery, or royal begah of the exchequer, in the statement of the Ruckbah, is estimated at three Bengal ryotty begahs in modern use; and though this may not be the exact proportion locally between the ancient and actual standard, yet perhaps it is sufficiently so to draw a comparison with the circumstances of the neighbouring province, in ascertaining a general rate of assessment from the toomary jumma, proportionably to the extent of measured ground. In like manner, although there were continual changes in the amount of alienations, assignments, or zemindarry charges, as distributed yearly in the bundobusty settlement, to be deducted from the total revenue of each circar respectively, and that, from a spirit of fraud or concealment of the actual collections, so much favoured in the usual forms of drawing out Hindostanny financial accounts, by taking either the whole, or only a part of the gross receipts, after subtracting more or less of customary deductions the full proportion of the [428] latter, as applicable to either territorial subdivision, may not be truly stated for the year in question. Yet the totals of the soubah entire are accurately so and altogether constitute an incumbrance on the original public income of about 30 per cent. annually: particularly it seems probable, that a considerable share of the Mokareje herein stated to the account of circar Behar, may more properly be assignable to those of Rhotas and Shahabad, where great reductions had been made from the inflated bundobust of Cossim Ali; but that on the other hand, the greater part of the jageers passed under the subdivisions of Tirhoot and Hajeepoor should, in propriety, have been classed under the former head.

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acquisition of the Dewanny, on the foundation of the Ruckbah Accounts formed A. D. 1750, being the last permanent Assessment of the whole Province.

Ausil, Jumma Toomary, or original gross Rental of Behar Rupees.	ALIENATIONS, REDUCTIONS, OR EXPENSE OF COLLECTION				Net Revenue of the Exchequer in Rupees.
	Mokharije or Alienated Land, as Nancar.	Jageers or Asignments 1173.	Muscoorat or Zemindarry Charges.	Total Rupees.	
38,48,800	9,64,975	3,60,365	3,08,648	16,33,988	22,14,812
8,98,952	5,185	23,305	62,456	90,946	8,08,006
5,39,565	...	24,607	1,62,879	1,87,486	6,75,781
8,26,845	1,17,634	6,314	1,89,661	3,13,609	6,09,268
8,20,042	30,190	2,54,574	2,90,066	5,74,830	2,45,212
8,28,100	...	2,44,361	41,499	2,85,860	5,42,240
9,29,856	1,23,041	13,117	16,821	1,52,979	8,80,223
2,00,217	...	...	...	...	3,21,000
88,92,381	12,41,025	9,26,643	10,72,030	32,39,698	...
5,00,000	...	...	...	...	62,96,542
1,63,717	...	...	...	...	1,40,641
95,56,098	...	...	...	...	64,37,133 of which

Mehal or Land Rent, Ausil, 56,67,674, or with encrease of Bettiah, Rupees, 57,88,457
Sayer Peshcush Nizamut, Mint Duties of the Soubah ... ... 6,48,726 } Rupees.

It is further to be remarked, that from the net revenue of the soubah, thus ascertained to be in 1773, or from 25th September 1765 to the same day 1766, Rs 64,37,183, a deduction was made of 6,17,500 rupees, on account of the pergunnahs of Baughelpore, &c. held formerly in jageer, by Nujem ul Dowlah, as Nazim, and then stated to have been transferred to that portion of Bengal dependent on the dewanny of Moorshedabad, leaving a clear jumma to Behar only, of rupees 58,19,683, of which the sum of 36,10,259 (inclusive of 3,72,893, the former year's balance) stands accounted for as received or otherwise liquidated, to the end of Bysack, being nearly the proportion of revenue due for the Fussil Khereef, and to the 30th April 1766, at the close of the Company's [429] annual books. But it does not appear, that credit has been anywhere given for the separated income of Bhaugelpoor, &c. either for the first or six succeeding years of Mahomed Reza Khan's management, or until 1773, when the district was formerly dismembered from Behar, and annexed, with its rental to the dewanny lands of Bengal. In the Abstract Statement, therefore, of the gross and net revenue of the former province now to be exhibited, to shew the progressive decline of income here as well, as hath already been set forth in treating on the finances of the latter soubah during the first cycle, or 19 years of the Company's administration, an allowance must be made throughout the whole period, for the defalcation of the rents of Baughelpoor.

COMPARATIVE STATEMENT of the Gross and net Actual Receipts of Rent, shewing the yearly Charges of Collection, &c. entered in the Company's Accounts, in the whole Revenue of Soubah Behar, exclusive of Baughelpoor, Ramgur, and Palamow, from the beginning of the Fussille 1173, corresponding with the 21st or 25th September 1765, to the same days 1191, or A. D. 1784, comprehending the first cycle of 19 years of English dewanny administration; extracted from the Records of Parliament to the year 1779, and thence continued from other authentic documents, to the ultimate date specified. But as in the former period, the accounts appear to have been made up

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annually to the 30th of April, and that in the latter they have been extended to the close of the Behar year; thus anticipating, in the form of annual Collections, the last five months Receipts from May to October, so to ascertain the progressive decline of Income, by fair and regular medium Estimates, excluding the first year's Settlement, and taking it as a standard, the amount stated to have been actually received in part, for the former Seven Months, or from 1st October 1765 to 30th April 1766, is to be struck out of the calculation, in like manner as the Income of the latter Five Months of the same Fusillee year, carried forward throughout the cycle, should, in propriety, be deducted from the last year of the Nineteen; thus leaving Eighteen Years complete, to be divided into three equal portions of time; the medium RESULTS of which, in Amount of Revenue, may serve, with a few subjoined Remarks, to make the following COMPARISON of the FINANCES of the Soubah, for three succeeding periods of Six Years each, tolerably exact.

The first year's Settlement or standard of Revenue for the Fussillee 1173. or from 25th September 1765, to Do 1766, exclusive of Baughelpoor, &c. is ... ...Sicca Rupees 58,19,683;

Of which appears only to have been received on the Company's Account, for Seven Months, to the 30th April 1766; viz.:

		Gross Receipts: 15,88,534	Charges: 4,32,555	Net Revenue: 11,55,979	
Six Years from 1st May 1766 to 30th April 1772.	1767	67,82,775	16,62,610	51,20,165	
	1768	49,02,136	6,79,062	42,23,074	
	1769	54,15,950	6,41,368	47,74,582	
	1770	42,21,263	7,25,145	34,96,118	
	1771	41,51,049	7,32,083	34,18,966	
	1772	42,71,693	7,35,593	35,36,100	
	1st Medium	Net Revenue for Six Years which the Medium for One Year, is ...		2,45,69,005;	of 40,94,834
Six Years, from 1st May 1772 to 30th April 1778.	1773	43,88,803	5,18,678	38,43,125	
	1774	39,82,320	5,49,714	34,80,606	
	1775	42,15,301	2,88,905	39,54,396	
	1776	41,04,663	2,66,517	38,25,146	
	1777	42,65,056	2,77,351	39,65,705	
	1778	34,47,693	3,50,785	30,78,908	
	2nd Medium	Net Revenue for Six Years which the Medium for One Year, is ...		2,21,47,886;	of 36,91,314
Six Years and Five Months, from 1st May 1778 to 25th Sept. 1784.	1779	38,56,757	4,18,389	34,38,368	
	1780	37,50,384	4,49,172	33,01,211	
	1781	38,43,678	3,88,769	34,54,904	
	1782	42,93,832	3,66,343	39,27,489	
	1783	37,21,677	2,77,617	34,44,060	
	1784	37,90,330	9,50,745	28,39,585	
				2,04 05,621	
3rd Medium of Six Years Net Revenue.		Net Revenue for Six Years five months; deduct five months, agreeable to the Receipts of 1765/6, with estimated Balance of 3½ lacks carried forward, to be afterwards realized nearly 4-5ths of the fussil rubbi ...		18,85,119	
		Net Revenue for Six Years which the Medium for One Year ... Sicca Rs. is		1,85,20,502;	of 30,86,750

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In the preceding Table of the Revenue of Behar, the progressive diminution of annual income, drawn from regular medium calculations throughout the cycle, will appear sufficiently evident on the slightest comparative glance, as making a difference or loss between the net actual receipts of the first and last years, of the whole period of 19, of more than 27 lacks of rupees, being near one half of the original reduced settlement of M. R. Khan in 1173, on the Company's acquisition of the Dewanny; but from the loose irregular mode of constructing the jumma waussil-baky account of the province, especially in the statement of incidental charges, which will always be found deficient as well in particulars as uniformity, it becomes necessary to add a few explanatory observations, where the variations are most remarkable. In the first year a very curious statement of the expense allowed for the collections stands recorded, No 97, Appendix to the 3d Reports to Parliament in 1773; in the detail of which, the following articles are the heaviest and most of consideration; viz.

Anwers or horsemen	8,74,169
Barkendazes or matchlockmen	1,98,799
Chubdars, khidmutgars, loontaburdars, &c. menial servants ...	2,36,648
Meer Mahmud Jemmal, &c. deputed to the presence of the Nabob of Bengal from Patna	3,66,697
Serishteh-dewanny, or charges of the exchequer to Arckramut Dowlah defrayed from separate collections	1,63,443

Amounting in all, with a variety of other lesser disbursements, to the enormous sum of rupees, sicca and sunat, 21,53,934, besides the expense paid by the Company of 4,32,555 Sa. Rs, and which, with the net receipts brought to credit of the treasury, make up nearly the total of the first seven months collections, being sicca rupees 36,10,259; and thus constituting altogether, an incumbrance of fifty-eight lacks on a gross public revenue of ninety-five in the space of a year. It would indeed have been dangerous, admitting the reality of half such a charge, to withdraw suddenly the means of support from the multitude of troops and servants thus supposed to have been maintained, and therefore some colour of pretence might be given for the extravagance of the following years expenses, though reduced to 16,62,610, except in the dustore of Mahomed Reza Khan and Doolabram, amounting to 1,71,000 rupees, and which neither precedent, right or custom, in any shape authorized; even the still diminished charges of the five subsequent years brought within the annual medium of seven lacks, exceed greatly the standard afterwards found sufficiently ample under the Company's proper administration, and would leave the doubt unresolved, what became of the large dismissed establishment of revenue servants, if any such had in fact existed. In the last year of the cycle, the article of expense again grows considerable; but a great portion of the amount, particularly in the charge attending the newly instituted committee of revenue, is to be placed to the account of the two preceding years, while the distribution of the whole, of whatever kind, as then defrayed from the accounted actual receipts of the exchequer throughout all the provinces respectively, is stated thus: for Bengal ceded and dewanny lands 59,68,348; for the soubah of Behar 9,50,745; and for Midnapore in Orissa 2,10,000; making together the sum of 71,29,093 sicca rupees, as the total of financial expenditure paid out of the treasury, exclusive of the nabob's stipends, and allowances of the nazimut.

Some further elucidation may also be necessary to shew the propriety of deducting the amount of the last five months' collections from the aggregate of the third medium estimate of the annual income. On this subject, there are not perhaps sufficient materials on record to evince in what particular year this anticipation of the revenue had been introduced; though it seems incontrovertibly assignable to the ultimate period of six years, from which the

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deduction hath been made. For, 1st, the forms of all the accounts serving as the basis of those presented to parliament, are apparently taken from the general books, closed the thirtieth of April, and could not therefore have involved any such anticipated receipts. And, 2dly, In a Statement of the remissions and balances of five years settlement, ending in April 1777, as well as of the jumma wassil Baky Account for the Bengal year 1183, or that of Behar one thousand one hundred and eighty-four; answering to 1776-7 English style, as drawn out by the accountant of the revenue department, in whose general abstracts the varied years collections entire of either province, have usually been included: yet in those accounts also the year is concluded in April, and a note inserted, that "the collections of Soubah Behar do not close till September next; therefore the better part of rupees one million seven hundred and twenty-two thousand six hundred and twenty-four," stated as the balance to be liquidated in course of five succeeding months, "must be expected." Now this is nearly the sum ascertained to have been realized for the same period of the first year's settlement, carried forward and deducted from the last, prolonged to September; but in 1777-8, the year immediately following and terminating the series of six, from which the second medium is taken, the gross annual receipts on the jumma, formally including the aforementioned balance, do not exceed three million four hundred and forty-seven thousand six hundred and ninety-three rupees, which can only be accounted for, by considering the balance as part of the current revenue of that year ending in April, and then the anticipation must inevitably fall on the third or last medium estimate, as set forth in the Table, perhaps by a gradual monthly encroachment on each succeeding year's collections.

Again; on comparison of the four medium totals intended to shew a declining annual rent, it may be perhaps objected to the first or standard Settlement, that though such might have been the net actual amount of the jummabundy, it doth not appear with certainty that the whole was ever realized. In truth, under the Mussulman administration in all parts of Indostan, great defalcations were always admitted of. These in part, were deductions made from the collections by the aumildars [431] for the maintenance of mootaineh, or sebundy corps, such as still exist in the soubah of Oude, and constituting the only proper military force of all the provinces, before the more recent introduction of standing armies in imitation or by virtue of European policy; but they were chiefly fictitious or unnecessary charges, stated by and passed annually in account with the favoured servants of government, which through the corrupt influence of ruling ministers, sanctified the abuse; or they were collusive remissions to the zemindars and farmers pretended to be expedient, and as such usually granted by a depraved or ignorant sovereign, in effect for the fraudulent emolument in participation of a whole chain of faithless revenue officers. Still generally, there is a sufficient reason to believe from the evidence of former accounts, and actual occurrences of modern states, that the total net demand on the country was some way or other, in the first instance received by the immediate agents of finance; though by them in great part embezzled, excepting a very inconsiderable balance regularly carried forward from the jumma wassil baky statement of one year, to be incorporated with and make up, the eventual deficiencies of the following. The constitution of the Mogul government, if it had otherwise offered an effectual remedy, which in no case would have been rejected, and in fact was often recurred to; zemindars, when largely and improvidently in arrears, were suspended or dismissed from their offices and territorial jurisdictions, the advantages of which were a temptation to others, either monied men, or of sufficient credit with bankers, to become temporary or permanent substitutes, by making themselves responsible for the payment of former balances with the entire current revenue in future, over and above the ordinary fine of investiture; when instead of mal zamin or managing rent securities, they were reinstated as principals, in all the rights

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and privileges of the dispossessed Indian landholders. Such indeed virtually, though under a different and locally unconstitutional form, is the present practice of the Company as dewans, in liquidating zemindarry balances. The eahtimam, or territorial charges of the defaulter, is sold in whole or part, and the purchase money applied to the discharge of his public debts. In Bengal, where the nature and value of the thing thus disposed of, are avowed to be matters wholly indefinite or unknown, as well to the sovereign proprietor as perhaps to the individual purchaser; and above all, where abwabs are levied by variable zemindarry jurisdictions, and distributed internally throughout the pergunnahs by no fixt rule, or merely at the discretion of an ignorant farmer general, having a natural propensity to chicanery, and withhold the legal dues; so this latter mode of realizing the full demand on the country is highly irregular in itself, and ruinous in its consequences; but in Behar, where the system of proportional assessments, on the ausil hath not been adopted, it is of less importance, and requires only an act of the British legislature, with a local knowledge very easily acquired, to remove every reasonable objection to it. At the same time, it is to be remembered, that no representative power or any other short of the highest sovereignty under forms of the royal seal and signature, could grant a single daum in remission of incurred balances of rent, due from the khalsa portion of territory.

Finally, the loss of about twenty-seven acks in Behar, exclusive of Baghelpoor, &c. on the original yearly revenue of fifty-eight lacks, as in 1765 compared with the income of 1784, arising by gradual decline, mismanagement, or defalcation in course of the first cycle of the Company's dewanny administration, appears pretty accurately stated. Of this sum however, two lacks are to be fairly accounted for in the deduction of the amount of sayer or duties from the annual receipts of the soubah, and transfer of so much since 1773, under the general head of the Customs, to the rental of Bengal; four lacks more are found by Mr. Shore in 1783, to have been alienated, under the denomination of Aymah, in addition to all the grants of Jageer Altumgha or Mudded Mash, existing and recorded in 1773, at the valued rent of rupees 8,62,643 being somewhat less than the original sum thus appropriated in 1765, as might very reasonably be expected in so long a period of time, from the casual reversion to government of such of its own or native servants' gifts, as were bestowed merely in the nature of life-rent property. But *Aymah* is the popular general term for all charitable or religious donations made by the sovereign to Mahomedans in Hindostan, and technically in forms of sunnud, as well as of the exchequer, always more particularly distinguished only by the words *Altumgha* or *Mudded Mash*. It therefore follows inevitably, that all these additional alienations are totally surreptitious and invalid: for it will not be contended, that any power in this country, since the interference of parliament in 1773, was competent, without its and the previous sanction of the Company, so to dispose of the rent of a single begah of the territorial acquisitions of Britain; even the jageer conferred on Rajah Rajibullub the Roi Roian in 1777-8, though virtually in lieu of his stated salary, until then charged on the treasury of Bengal, must be deemed wholly irregular, and unauthorised. In all events, the remainder of the great defalcation in the revenues of Soubah Behar amounting to twenty-one lacks of rupees, until the time, the place, and occasion of admitting it, be specified in all the detail of the Ruckbah or measured land of villages, ought to be considered as entirely groundless or fraudulent, and alone the pernicious effect of that corrupt unsystematic mode of financial management, imposed on the present rulers of the country, as derived from their predecessors in dominion, though in fact recently contrived by Hindostanny craft, the better to conceal the enormous embezzlement of the most depraved, interested, native agency, under the necessary ignorance of new foreign superintendents. [432]

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SOUBAH ORISSA, CHUCKLAH MIDNAPORE.

Soubah Orissa, Chucklah Midnapore.

THIS province, when first formerly conquered in 1592, from its native Hindoo princes of the race of Gajeputty, by Mansing the Mogul emperor, Akber's lieutenant in Bengal, to which dominion it was then annexed as a dependent government, extended from Tomooluck, on the bank of the great Ganges of Proper Hindostan, to Rajemundry on the lesser Ganges or Gungagoadavery of the Decan, in a maritime border round on the north-west quarter of the Bay of Bengal, 600 measured miles in length by about 40, on a medium in breadth stretching back to that chain of hills westward, which every where bounds the sea coast of Coromandel, almost in a parallel direction southerly, quite to the extremity of the peninsula at Cape Comorin. It contained the whole nation of Oria or Woriars, formed as they still are, of a distinct race of Hindoos, differing in language and manners, with some peculiarities of religion, from the rest of Hindostan; and must have been a very flourishing country in agriculture, manufactures, and commerce, before the Mussulman conquest; as we learn from the accounts of ancient European travellers, fragments of national history, and a few remains of former comparative splendour, now indeed only discernible in the wretched edifices of rustic bridges; excepting the pagoda of Jaggernaut, which is still more famous for its antiquity, or as being the rendezvous of a great yearly pilgrimage, productive of a considerable revenue, than any magnificence in structure. But the most unequivocal proof of former prosperity and actual decline, will be drawn from the state of the finances, which, notwithstanding the great revolution in the relative value of money since the reign of Akber, continuing to this day at nearly the same original standard of the Toomer Jumma then fixt, except in the dismembered territories annexed to and partaking of superior civil advantages under the government of neighbouring soubahs; a fact only to be accounted for in the behalf of a prodigious depopulation and waste (if adopted by those who have not had ocular demonstration of the present ruin) of numberless towns, the neglect of the richest arable fields before in culture, and the misery of a scanty peasantry with so total a stagnation of foreign trade throughout the whole country, now more properly termed Cuttack, from its capital, subjected to the predatory tyrannical sway of the Marhattahs, that the famous port described in Czar Tredericke's travels, appears of fabulous existence, as no vestige of it is to be found, unless in the pirate state of Coojung, at one of the mouths of the Mahanuddin.

According to the Akbery, Ayen, Orissa, in its greatest original dimensions, when reckoned among the dependencies of Bengal in 1592, being divided into five circars, composed of 99 pergunnahs, was rated as follows, in the general Rent-roll of the Mogul empire; viz.

CIRCARS.

1. JELASIR, comprising all the actual British possessions in the province lying North and East of the river Soobanueka, which were first subdivided into the four circars, Maljetteah, Gaulparah, Muscoory, and Jelasir, but afterwards, for the most part compounded, as at present, into the two chucklahs of Midnapore and Hejelee, stood thus:

	Mehals	... 28 ...	Gross rent 5,00,52,737 ...			...	12,58,318
2. Buderuck ...	both Circars now to the	7 ...	...	1,86,87,770	Dams converted into rupees at 40 each		4,67,194
3. Cuttack ...	Marhattahs	21 ...	...	9,14,32,730			22,85,818
4. Kalling ...	now to the Northern	27 ...	...	55,60,000			1,39,000
5. Rajemundry	Circars Soubah Hydrabad	16 ...	...	50,00,000			1,25,000
Total ... Mehals		... 99 ...	Daums 17,07,33,237 ...			Rupees...	42,68,330

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Which, united with the other 19 circars of Bengal, make up the whole extent and amount of that soubah, as stated in the institutions of Akber, being in all 24 circars, Mehals 787, Daums 59,84,59,319, Rs. 1,49,61,482; and hence it was, without examination into the particulars of the total jumma herein set forth, including Orissa, compared with that of Sujah Khan in exclusion of the latter, excepting a very small portion still annexed, to the former province, that Mr. Francis might have been led into the notable error already mentioned, in asserting that the toomar of 1728 was rather less than that of Toorel Mull, established a century and a half before.

IT does not, however, appear from history, that the Mogul arms ever penetrated beyond the Chilka lake, in the neighbourhood of Ganjam, in those early days of their conquests; and therefore, as may fairly be concluded from the imperfect general estimate in the preceding account of the circars of Kalling or Cicacole and Rajemundry, there is reason to believe that neither of these districts were subdued, or properly valued, though enregistered in the imperial rent-roll. But if otherwise, they were certainly both soon afterwards lopped off, and re-annexed, as they have continued since to be, in form to the dominion of Hydrabad;—and the remaining portion of Orissa, in the reign of Shah Jehan, between 1627 and 1658, if not before, was itself altogether dismembered from Bengal, and erected into a separate soubah, after being more fully explored or rated, as well as newly modelled, according to the following arrangement, in its territorial subdivisions of the three ancient circars into twelve, besides that of the sayer, comprehending the mint belonging to the capital. [433]

SOUBAH ORISSA in its 12 CIRCARS.

1st	1. Cuttack mehals...	100	Assessed in Cowries; valued mockurery tunkha reckney, or enrolled standard of assignment, being always for the most part bestowed in Jageer, at	19,86,156	Forming the present possessions of the Marhattahs, inclusive of the rated territories then in the hands of the royal family of Orissa, and other tributary rajahs.
	2. Burwah ...	9		1,21,490	
	3. Jajepoor ...	5		1,27,208	
	4. Padshahnagur ...	16		2,09,014	
2nd	5. Bhuderuck ...	19		4,02,131	
	6. Serow ...	15		1,97,814	
	7. Rumneh ...	20		2,18,458	
	8. Busteh ...	10		1,18,752	
3rd	9. Jelasir ...	22		3,99,602	Constituting the actual dominion of Britain, in the soubah of Orisssa, and contained in the chucklahs of Hedjelee, Hooghly, and Midnapore.
	10. Maljetteah ...	21		3,08,855	
	11. Gual Parah ...	28		6,83,218	
	12. Muscoory ...	11		1,88,799	
	Total Mhals	276	Rupees	49,61,497	

To draw a fair comparison, however, between the original assessment of Akber, after striking out the dismembered circars of Cicacole and Rajemundry, and that now stated at Rupees 49,61,497

It will be proper to deduct the valued rent of 32 mehals yet unconquered, or left in the possession of the royal family of Orissa, and other tributaries, though included formally in the latter standard jumma; viz.

1.	To Rajah Derrup Sing Deo, heir of line and representative of the royal house of Gajeputty; guardian of the Tajore, Duarah or Jaggernaut, and proprietor of 11 mehals, dependent on the Kellah of Khurdah			6,15,616
2.	Rajah Muckender, of the Fort of Aul ...	2	...	26,121
3.	Ramchunder, &c. of Sarengurrah ...	2	...	36,973
4.	Sirbeser Bunjee, of Bahmenhutty, &c. ...	2	...	80,875
5.	Herchunder, of Derpen	1	...	37,088
6.	Persotim Bunje, of Rientoo ...	2	...	10,883
7.	Ragonaht Sindh, of Coojung ...	2	...	9,126
8.	Raotera, of Mudhoor	1	...	5,921

9.	Teigchund Dhol, of Kerapoor	...	1 ...	6,470	
10.	Ramsah, of Nagpoor, &c.	...	2 ...	9,705	
11.	Jaggernaut Dhol, of Chatmah	...	1 ...	16,175	
12.	Mahomed Yar, of Kassijurah	...	1 ...	2,000	
13.	Gerdher Narrain, of Chourassijurah	...	1 ...	6,235	
14.	Budhedir, of Mynajura ...	...	1 ...	4,700	
	Nancar of the pergunnah of Sussoo	...	2 ...	5,630	
	In all 27 whole and 5 kissmut mehals, rated				8,73,518
	Total Teshkhees Jumma Toomary of the Soubah			...	40,87,979
	Of which were appropriated to the Khalsa shereefa			6,87,899	
	In Jageers to the Dewan and Munsubdars in office,			3,12,794	
	Mudded Mash, or Aymah donations		...	2,136	
					10,02,820
	BALANCE net revenue of the soubah in 1658, usually assigned in apparage to one of the imperial family, or held by some				
sic in orig.	trusty ameer as a fief of the empire for charges of protecting the frontier ... ... Sicca Rupees				30,85,159

The whole province of Orissa, as thus ultimately formed, and now more properly described in its twelve circar divisions, composed of 275 pergunnahs, included an area probably of 15,000 square miles, besides a mountainous unproductive region on the Western frontier, making part of the wilds of Tharcund or Jungly country, towards the velayt of Behar, and the districts of Ruttenpoor, with Sombhulpoor, formerly annexed to the soubah of Allahabad, but latterly considered dependencies on the Marhattah dominion of Nagpore in Berar, yielding altogether an ascertained standard revenue of rupees 40,87,979

But from these dimensions and rental in the aumily or fusilee year 1112, corresponding with 1706-7 of the christian era, a dismemberment had taken place, for the enlargement of Bengal, by annexation of 40 whole and kissmut pergunnahs, constituting the districts of Hedjelee, Tomooluck, Mhesadul, Bugree, Soohent, &c. rated ... Ausil	4,15,724	
From which deducting 12 included mehals since again separated, being always immediately dependent on the port of Balasore, valued at	74,340	
There still remained a territory of at least 1,000 square miles in extent, incorporated with Bengal, and assessed for ... Rupees	3,41,384	
So that the Total Teshkhees Jumma thus reduced, with a remission in the Toomary rent of certain other districts, amounting to ...	1,39,350	
		4,80,734
Left in reality for the effective revenue of Soubah Orissa, at that period only ... ... Rupees		36,07,245

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Again: In 1751-2, Aleverdi Khan, subahdarry usurper of Bengal, Behar and Orissa, after having, as already related, concluded a peace with the Marhattahs, on agreeing to the shameful condition of paying a chout, &c. of twelve lacks of Rs. on account of the three provinces; where and on which pretence, having levied a much more considerable abwab or proportional assessment on ausil jumma of the crown lands, he yet more prejudicially to the imperial right of dominion, then ostensibly defended by himself collusively connived at a further dismemberment of the latter soubah in favour of his recent enemy Ragoojee, ruler of Nagpore, in future compensation for the stipulated

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tribute. This was in fact dissevering the body from the head; as the portion of territory ceded, made by far the greater part of the whole in dimensions, or political importance, including an area of 8,000 square miles, and an extent of 200 miles sea coast from Pipley on the Soobenrecha to Maloud on the frontiers of Ganjam, with an old standard revenue of rupees 25,73,588. Such, however, has been the ruinous effect of a barbarous predatory system of policy under the administration of the Marhattahs, that in the aumily year 1176, or A. D. 1768-9, this fixed original income was reduced to an annual jummabundy of

		Sicca Rupees	21,20,415
Of which the deductions for the expense of government were as follows:			
Horse maintained for general national defence	...	8,02,201	
Household troops and servants	... ...	2,23,972	
Artillery and garrisons	... ...	3,77,942	
Khelat at the Pooniah, and occasional presents to the more independent zemindars	... ...	1,04,593	
Treasure remitted as the net surplus income to Nagpore	... ...	4,37,308	
			19,46,016
While the Balance remaining for Tuckavi advances on account of the succeeding years cultivation, or due from the aumildars, zemindars, &c. was	... ...	... Rupees	1,74,399

Though to this statement of the rental of Cuttack, may be added the further sum of three lacks of rupees acquired in 1783, by the total extirpation of Birkissendeo, representative of the royal family of Orissa, and consequent reduction of the poor remains of his inheritance in the dependencies of Khurdah.

So that what remained, after the two before mentioned dismemberments, to the nominal sovereign of the whole province, (ceded partially, with the districts of Burdwan, &c. in the first instance by the nazim of Bengal to the Company in 1760, and confirmed to them as a free perpetual gift under an universal grant of the soubah entire, in terms of the royal firman of 1765,) was altogether comprehended in, and henceforth denominated.

The CHUCKLAH of MIDNAPORE.

Bounded on the east and north by the districts of Hejelee, Burdwan, Bishenpore, and Pacheat, in Bengal; on the south and west partly by the sea of Balasore, but chiefly by the river Soobenucka, which empties itself there near Pepley; and from the western hills separates the whole chucklah in those quarters, from the zemindarry of Mohurbunje, dependent entirely on Cuttack, except for an inconsiderable tribute to the Company on account of two or three pergunnahs beyond the described limits. It contains 6,102 B. sqaure miles, in all its dimensions of jungly or cultivated plains, in 56 pergunnahs, composing the remainder of the four subdivided circars of Jelasir, from which the salt districts of Hedjelee, &c. had already been dissevered; according to the following extract of the jumma toomary of the Soubah:

CIRCARS.

1.	Gualparah, consisting altogether originally of mehals	28	rated	6,83,218
	From which had been dismembered the Pergs. of Tomooluck, Bugree, Raipoor, and Soohent, or a dependency of Matnah	4		1,27,784
	Remains to Midnapore	24	rated	5,55,434
2.	Jelasir, originally of 22 mehals, as already stated, but with the dismemberments of Murgooda, Petasspoor, &c. to Hedjelee and Balasore, was reduced, with other deductions, to whole and broken pergunnahs	18		3,06,507

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3.	Maljetteah, in like manner at first 21 mehals, but after losing the salt lands of Hedjelee, Mootah, Mhesadal, Amersy, &c. consisting only of	7	...	1,18,423
4.	Muscoory, originally 11 mehals; dismembered of Burcool, Balshy, Shakbunder, and Bhugrai, was reduced to	7	...	1,63,514
	Total of the Ausil Jumma of Chucklah Midnapore	56	valued	11,43,878
	Deduct possessions anciently left to the zemindary	9	...	1,10,220
	Teshkhees, or net standard revenue A.D. 1707 mhals	47	Rs	10,33,657

The Aumily Velayty or Fussillee year of Orissa, as well as of Behar, should begin at the autumnal equinox, now happening on the 25th of September, but the year of account closed the 30th of April, being adopted in all the published statements to be recurred to, for drawing out a comparative view of the gross and net collections of Midnapore, in a cycle of 19 years of the Company's administration; so, in conformity to the general plan hitherto followed, we shall take that period from the 1st of May 1765, to the same day 1784; stating only the medium result for every six years, in exclusion of the first jummabundy, which is to be considered the original standard of the annual settlement concluded with the zemindarry.

First year 1173, or 1765/6, the net demand on the country was fixed at Sicca Rupees 8,22,083

	Gross Receipts.	*Charges.*	*Net.*
First medium of six years, from 1st May 1766 to 30th April 1772	8,67,064	57,022	8,10,042
Second medium of six years, from 1st May 1772 to 30th April 1778	7,60,103	38,493	7,21,610
Third medium of six years, from 1st May 1778 to 30th April 1784	8,57,061	1,06,614	7,50,447

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From the foregoing Statement, it might be supposed that the portion of Orissa now in question, under British rule, have fallen so much short of the standard revenue of 1707, hath been, in common with the Marhattah division, greatly on the decline; but this is far from being the case; as the case of either country is, in fact, a contrast to the other; that of the former, being in the most part apparently well inhabited, in tolerable cultivation, and its manufactures rather in a flourishing state; while the latter, is undoubtedly under circumstances altogether the reverse. The justness, however, of the remark, in terms so general, will always be considered to depend on the degree of credit given to the judgment, accuracy, or fidelity of the observer; and should never be admitted, when any more specific proof is offered, in a detail liable to immediate detection, if erroneous. The Aumeny investigations of 1777/8, carried on throughout the Mofussil entirely by natives, though bringing to light many useful particulars, are allowed to be generally so loose, irregular, imperfect, and incorrect in the execution, that no reliance is to be placed on them. Nevertheless, in the Chucklah of Midnapore, where the Canongoes were somewhat independent of the naib dewan and virtual canongoe of Bengal, under whose auspices the inquiry was conducted, an exception may be made, if the genuine original accounts procured have been faithfully submitted for translation into English. Such as were actually rendered officially, in any detail or language, for this purpose, to the gentlemen superintendents whose integrity and ability are universally acknowledged, have never come within my own observation; but a Persian copy of what is termed the Hustabood Jumma, as then ascertained, of the districts in question, hath fallen accidentally into my hands; and having

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been found among the papers of a native mutseddy or mohirer deceased, on the spot, who had either been employed as deputy in behalf of the principal aumeen, or at least must be supposed to have had an opportunity of inspecting the abstract results of local inquiry; so, at the same time that I rely implicitly on its authenticity myself, I hope to be confirmed in the conjecture of its proving a counterpart of the informations given to the Company's servants appointed to collate and arrange them, as well as an exception to the general risk of condemnation of the whole communicated, in point of accuracy and practical utility. It is therefore that I present the following particulars stated of the actual territorial divisions in Pergs. and fort dependencies, with their full old or recent assessments, as levied by the zemindarry officers of government, to be altogether accounted for, though only partially done in forms of the annual Jummabundy, stating the malgoozary or net rental agreed for with the exchequer.

HUSTABOOD, or ancient and actual sources of the Public Revenue of the Chucklah of Midnapore, in Orissa, for the aumily year 1181, as digested originally in Persian, and supposed accordingly to have been rendered by the native aumeens appointed by government in 1184, or A.D. 1777/8, to carry on a local investigation throughout many of the districts of Bengal, &c. Now translated and to be arranged for the sake of comparison of circars, instead of the two-fold divisions, in the original under the heads of Midnopore and Jelasir; the whole rental in Illahy Rupees to be converted into Sicca.

CIRCARS, PERGANNAHS, &c.	Malgoozary, or, net current Rents.		Kefyet, or profit of the Zemindars yearly, as Farmers general.	TOTAL Hustabood Jumma exclusive of Nancar, Chakeran, &c. Bauzee zemeen appropriation.
	According to the Bundobust, or, annual settlement.	Serf 2 & ½ to make up deficiency of weight in Rs.		
1st, Circar Gualparah:				
Pergs. 1. Cassijurah 1/16 share ...	1,63,597	15,444	86,555	2,65,597
1. Shahpore	58,284	7,285	43,968	1,09,538
	2,21,881	22,729	1,30,523	3,75,135
Zemindarry of Zoondernarrain:				
Cassijurah 3/16 share ...	7,405	925	7,074	15,405
1. Midnapore	1,79,378	9,922	6,375	1,95,675
1. Sobung	91,391	11,424	84,755	1,87,571
1. Kandhpoor	93,201	11,650	90,450	1,95,302
1. Manjurah	59,491	7,436	38,308	1,05,236
1. Kootubpoor	41,566	5,196	49,002	95,765
1. Kedarcoond	18,352	1,389	19,054	38,795
1. Gungapoor	7,607	851	6,775	15,234
1. Futtehpoor	1,760	245	2,197	4,203
1. Currickpore	16,853	2,094	12,384	31,331
1. Narajob	13,724	1,716	21,792	37,232
3. Moatahedpoor Goabersa, and Ajib Gun ...	1,608	198	1,788	3,597
Tannah 1. Narraingur	23,301	1,662	8,538	33,502
2. Bubrampoor	11,469	1,433	9,743	22,646
1. Jehanpoor	14,314	1,784	15,243	31,342
Tuppeh 1. Darindeh	4,511	564	4,555	9,631
1. Chatna	3,132	441	3,301	6,875
24. Mehals, Total Circar of Gualparah ... Illahy Rupees	8,10,944	81,659	5,11,857	14,04,477

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CIRCARS, PERGUNNAHS, &c.	Malgoozary. Bundobust.	Malgoozary. Serf.	Kefyet.	Total Hustabood.
2d. Circar, Jalasir:				
Pergh. 1. Kahtnagur	14,088	1,760	24,392	40,241
1. Seerpoor	17,734	2,026	19,774	39,635
1. Meergodah	12,002	1,500	10,799	24,303
1. Turkoojur	12,229	1,378	12,021	25 630
1. Gozaljoor	12,031	1,503	11,665	25,220
1. Lodenjoor	11,027	1,378	7,358	19,763
1. Dantoun	5,830	728	5,317	11,877
1. Agrajoor	8,624	1,078	5,902	15,605
1. Lanojoor	7,355	962	6,879	15,155
1. Akrajoor	3,137	392	4,335	7,865
1. Haville Jelasir ...	5,448	685	5,531	11,665
1. Phulwarrahjoor ...	1,283	155	7,351	8,790
1. Rajegurrah	3,691	461	2,948	7,101
1. Chuck Ismaelpoor ...	3,418	427	3,256	7,102
1. Kessary	2,019	252	2,343	4,615
2. Narajoor and Kanhrajeet ...	2,383	397	2,382	5,065
Tan. 2. Futtehabad and Jelasir ...	1,143	138	1,063	2,345
20. Mehals. Total circar of Jelasir Il. Rs ...	1,23,442	15,220	1,33,316	2,71,957
3d. Circar, Maljetteah:				
Pergh. 1. Amersy	29,680	3,690	2,574	65,945
1. Bhoah Mootah ...	18,918	2,364	14,341	35,625
1. Pertab Chan	8,344	1,043	7,608	16,995
1. Deb Mootah	6,130	755	6,449	13,335
1. Outer Behar	9,118	1,139	8,847	19,105
1. Chileapoor	3,364	821	6,380	10,565
1. Bherpoor	4,141	517	3,556	8,215
7 Mehals. Total circar of Maljetteah Il. Rs. ...	79,695	10,329	79,755	1,69,785
4. Circar, Muscoory:				
Pergh. 1. Beercoal	20,104	2,513	13,037	35,655
1. Balshy	6,595	824	2,275	9,695
2. Kengeer, in two divisions...	6,418	789	6,099	13,308
2. Moatakedabad and Aureengabad ...	1,293	161	2,063	3,519
6 Mehals. Total circar of Muscoory Il. Rs. ...	34,410	4,287	23,474	62,177

ABSTRACT of the Hustabood Jumma of Midnapore in 1811.

CIRCARS, PERGUNNAHS, &c.	Malgoozary. Bundobust.	Malgoozary. Serf.	Kefyet.	Total Hustabood.
Circar 1. Gualparah Mhals 21 ...	8,10,944	81,659	5,11,857	14,04,477
2. Jelasir ... 20 ...	1,23,442	15,220	1,33,316	2,71,957
3. Maljetteah ... 7 ...	79,695	10,329	79,755	1,69,785
4. Muscoory ... 6 ...	34,410	4,287	23,474	62,177
Sayer Sooneah Salamy ...	569	...	...	569
Total of the Chucklah Mehals 54 ...	10,49,060	1,11,495	7,48,402	19,08,965

{ Of Midnapore in Illahy Rupees of ten masheh, being about 6 per cent. worse than Siccas or the current coin of Bengal.

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IN the preceding Statement, the Malgoozary or net revenue of government, including the yearly stipulated rent in the ordinary specie of the district, with serf or additional demand to make up the deficiency of these in comparison with siccas, comes so near the ausil toomary jumma, of the same territory in 1707, that the total of the one, would seem to have been formed on purpose to correspond with the standard, of the other; though it be certain the assessed lands of the circar of Gualparah have been considerably enlarged and improved, at least in proportion to their distance from the frontier, since the era of British administration. The kefyet on the otherhand, is undoubtedly the clandestine profits of the zemindars, levied from the ryots in the nature of abwabs as in Bengal, or surplus rent beyond the original assessment as in Behar, to answer the real or pretended exigencies of the state, in consequence of that extraordinary influx of the signs of wealth from the American mines, which every where destroyed the proportional basis of the first toomary settlement, and being so raised in right of the sovereign, but fraudulently concealed or withheld from the exchequer, have become the great fund of corruption in the hands of the farming landholders, in procuring annual remissions, abatements, allowances, favourable leases, and unconstitutional privileges, by collusive participation of their gain with native individual superintendents, faithless to their public trust.

From the total revenue however of the chucklah of Midnapore, thus ascertained to have been in 1774-5, Illahy rupees 19,08,965, supposing it to be the gross rental of the whole territory, ought to be deducted about one-fifth of the ausil, for all mofussil charges of collection; but this supposition would be so far from the truth, that the same aumeeny investigation which led to a knowledge of what is called the hustabood jumma, forming the aggregate now stated, brought to light here, as well as in the several districts of Bengal, subjected to the same researches, not only large extraneous territorial funds, set apart for defraying such financial expenses, under the denomination of zemeen chackeran, or servants lands, but also still greater, unconstitutional, alienations, termed bazee zemeen, including Birmoohter, Deowalter, &c., made or pretended to have been made by zemindars to Bramins for charitable or religious purposes, though in fact, in prejudice of the sovereign's undoubted prerogative and proprietory right, in the fruits with other uses of the soil. Which illegal unauthorized appropriations, though probably begun secretly, in the period of mussulman administration, under the loose indefinite mode of imposing additional assessments in the nature of abwabs, were very inconsiderable, before the acquisition of the Dewanny; when the demands of government kept nearly pace with all the discovered resources of the country, inclusive of the fraudulent emoluments of foujdarry or zemindarry officers; but certainly could only have taken root or be extended to the inconvenient length since acknowledged of absorbing perhaps a third of the malgoozary funds from the original fraud, in reduction of the stipulated dues of the exchequer, or through the continued misrepresentations, corruption, infidelity, abuse of native agents employed in the collections from that time forward, and in no shape or degree would daringly have been avowed under any other administration than the British, of experienced lenity, tender of the civil rights of the subject yet unascertained, or generally, though erroneously measuring them by the standard of English jurisprudence, and presumed to continue still under circumstances of the like ignorance, or negligence, which favoured the early deception of Hindustanny craft, on the unsuspecting helpless credulity of new, otherwise necessarily uninformed rulers.

On these grounds, and on principles of the laws and constitution of India, wisely referred to in the late Act of Parliament, as the code of future justice in the most important matters of finance, the zemeen chackeran stated at 1,45,591 beghas, of which 87,661 had been taxed at the rate of about half a

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rupee each begha, may be supposed an ample compensation for the services of all the sebundy or village peons of the chucklah, numbered at 8,975 persons; considering that these men, however useful they might be to us, and are always found to be under every native government, are at present scarcely known to the Company, wholly neglected, or suffered alone to swell the pageant retinue of the farming landholders. While Bazee Zemeen appropriations to the extent of 2,01,863 beghas more, being altogether fraudulent or unauthorized, except inasmuch as may be contained therein, of nancar, muscoorat to zemindars, &c. or aymah mudded-mash to individuals of the mussulman faith, will give even a considerable surplus beyond the annual mofussil charges of 20 per cent. calculated on the ausil jumma of the whole district. So that in round numbers, nineteen lacks of rupees and upwards, as set forth in the Hustabood statement, ought to be regarded, not as the gross but the net yearly revenue, actually collected from the country, and as such, being the lawful property of the sovereign, highly proper to be realized without any deductions to the public exchequer.

Finally, from a consideration of all the circumstances relative to the present state of the soubah of Orissa at large, a grand political question will suggest itself, only to be solved with full intelligence by such a comparative view as hath been here exhibited, supposing it tolerably just; and that is, how far it might be expedient in policy, now, or at any future period, without a violation of the public tranquillity, or acting only in self defence (peace being otherwise broken) for the perpetual dewanny government of the three provinces of Bengal, &c. so constituted by the only still acknowledged power in form of legitimate authority throughout the imperial dominions of Hindostan, to possess itself of that portion of Orissa included in the Firmaun of 1765, so unjustly acquired thirteen years before, and since so barbarously managed by its present occupants the Marhattahs? But in glancing at the several arguments to be used in favour of the measure, as drawn from, or applicable to the particulars of the situation, state and finances of the soubah herein set forth, I hope it will not be imagined that I presume to decide on a question so much above me, or eventually of such great national concern. First, the easy contingency of possession presupposed, by negociation or necessary defensive operations, [438] the formal right of dominion already acquired, sanctifies in natural reason, honour and justice, such an extension of territorial sway.—Secondly, it might be urged on principles of humanity or general prosperity, to a very inoffensive race of people now groaning in misery under the tyrannical yoke of their barbarous countrymen, as well as powerfully supported, on a comparative view of the actual state of the two districts of Cuttack and Midnapore, with the financial progress of the latter in improvement, while the former hath been and continues rapidly on the decline.—Thirdly, policy seems still more strongly to vindicate, on the first convenient opportunity, the realization of the Company's dewanny claim to the whole of Orissa, in terms of the original royal grant. Continuity of the districts of Bengal with those of the Northern circars, dependent on the government of Madras, together with the accesion of intermediate territory, valuable in itself from its improvable revenue and manufactures, or on account of a maritime situation precluding the intrusion of foreign settlers, who might intrigue successfully a war in the counsels of untutored natives, are the principal considerations of political importance usually insisted on. But that which apparently merits most attention has scarcely ever been mentioned, or brought plainly forward to the public view; it is, that in the proposed extension of the British territories by the annexation of Cuttack, these would be made more compact from continuity, and the frontier line of defence on this side towards the interior of Hindostan be positively contracted, at least in the proportion of ninety-nine for every hundred miles of actual boundary. This will appear paradoxical to those who have not a local knowledge of the country;

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but to such as have or will admit of there being only a few narrow difficult passes of entrance from Berar through uninhabited or savage wilds, mountainous, woody, and unwholesome, in a march of 200 miles in length, while an exposed frontier of greater extent in breadth opens immediately to an enemy, once admitted, into the district in question, meditating the invasion of Bengal, no proposition of Euclid can be more easily demonstrated. Experience too well justify the observation in the fullest extent; for in the very instant that the only speculative argument ever used against the acquisition, was playing off with intent to prove the pacific influence on the Nagpore government, of a dread from the easy conquest of a weak detached member, wholly within the British grasp; its ruler Moodajee Boslah, in 1780, introduced into Cuttack a body of undisciplined troops, in the specious pretext of a real friendship under a cloak of enmity, which he pleaded necessity for assuming; but in effect, to extort from the Company, as the price of forbearance in an intended hostile incursion into their provinces; a sum of money exceeding two years chout, according to that original stipulation of Aliverdi, afterwards cancelled by the virtual cession to the Marhattahs of the latter part of the soubah of Orissa; unless from the amount thus compulsively paid is to be deducted a portion of twelve lacks taken as loan, and which at some future period, may in justice and policy, be demanded back with interest, or an indemnification sought for, in the seizure of a very important adjacent territory.

SOUBAH ALLAHABAD, ZEMINDARRY BENARES.

Soubah Allahabad Zemindarry Benares.

THIS province, in its greatest dimensions, in the reign of Alemgeer, in the meridian of 83 degrees east long. from Greenwich, stretched about 400 miles, latitudinal extent, from the northern frontiers of the circars of Townpoor, towards the soubah of Oude, N. lat. 26⅓ deg. in a direct line southerly across the Ganges, and beyond the sources of the Nerbuddah Soane, &c. to the fork of the Tabe and Mahanuddy rivers at Sonipoor in 20½ degrees; bounded by Behar with a small part of Orissa on the east; the districts of Dioghur and Chandah in the province of Berar, forming part of the Marhattah dominions dependent on Nagpoor, to the south; the soubahs of Malwa and Agra, to the west; with that of Oude singly, on the north; and comprehending altogether an area of perhaps 60,000 B. square miles; of which one half plain or productive country on either side of the Ganges and Jumna, composed from the twelve circars, and 292 pergs. contained in the whole province; eleven of the former, or 177 of the latter financial divisions of territory, yielding a standard revenue of 1,00,46,134 rupees; while the other half to the south, on the borders of the Decan, mountainous, woody or barren, included in the circar of Bhattah or Baundhoo of 115 pergs, produced no more than 6,29,208 rupees, original rental. To be better understood, however, in describing the lesser portion of the soubah now appertaining in full sovereignty to Britain, under the head of the Zemindarry of Benares, it seems necessary to take a more specific, though still a very succinct view of the province at large; show the progress of its improvement and enlargement, by comparative statements of the crown-rent with assessed lands at different periods, from the first settlement of Akber to the last of Mahomed Shah, towards the middle of the present century; and trace the several dismemberments effected since, to their actual modern state, as separate principalities, or in the nature of dependencies on the governments of Bengal and Oude, under the constitutional forms of the Mogul empire. [439]

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First.—AUSIL. TOOMARY JUMMA of Toorel Mull, about the year 1582, in the reign of Akber, for the whole Soubah of Allahabad, as then composed of 10 Circars, containing one hundred and seventy-seven Pergunnahs, measured by Ruckbah; of probable extent 35,000 B. square miles; and regularly assessed according to the Rebba or Buttai, as follows:

	CIRCARS.		Number of Pergunnahs	Ruckbah measurement in Beghas of 3,000 sqr. ells.	Jumma Toomary, in Daums of 40 to each Rupee.	Gross standard Revenue in Sicca Rupees.
Now in 1784. Independent-to Bengal-to Oude.	1. Allahabad	Anterbede, as lying chiefly between the rivers Jumna and Ganges.	11	5,73,611	2,28,38,604	5,70,965
	2. Currah ...		12	4,47,556	2,26,82,048	5,67,051
	3. Korah ...		9	3,41,170	1,73,97,567	4,34,939
	4. Manickpoor	situated East and North of the Ganges.	14	6,66,222	3,39,16,527	8,47,913
	5. Benares ...		8	1,56,863	88,60,318	2,21,507
	6. Townpoor		41	8,70,265	5,63,94,127	14,09,853
	7. Ghazipoor		19	2,88,770	1,34,31 020	3,35,775
	8. Chunar ...	South of the Ganges and Jumna.	13	1,06,270	58,10,654	1,45,266
	9. Kalinger ...		11	5,08,273	2,38,33,474	5,95,834
	10. Bhat-gohrah		39	9,018	72,62,780	1,81,569
	Total ... 10 Circars ...		177	39,68,018	21,24,27,119	53,10,358

Of the number of pergunnahs above stated, it is to be observed, that 131 only, were properly explored; and contained the whole Ruckbah measurement assessed for daums 20,29,71,024; the remaining 46, being rated by estimate in money at 94,56,095; but in the aggregate of these sums was included syearghal or mudded-mash alienations, to the amount of dams 1,11,65,417. The total revenue was calculated to maintain 11,375 cavalry, 2,37,870 infantry, 323 elephants, and to furnish 12 lacks paun or beetle. Besides which, it is found that one thousand chests of ophium, and a lack of maunds of saltpetre, together valued in the gross at ten lack of rupees, might have been provided under the rule of state monopolies, chiefly in the circars of Ghazipoor, Allahabad, and Korah. The diamond mine of Pannah, in the circar of Kalinger or Bundlecund, may, moderately be estimated to have brought into the country eight lacs of rupees additional; while the cotton, sugar, indigo and cloths, now manufactured mostly in Benares for exportation, would probably have returned 20 lacks more; making in all, rupees 38 lacks, annual balance of trade.

Second.—JUMMA TOOMARY of the Soubah of Allahabad, in the 27th year of Alemgeer, or 1685, A.D. as then divided into Circars, containing 265

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Pergunnahs; in an extent of about 60,000 B. square miles, annexed to 24,069 Villages, of which 3,192 were appropriated as Jageer or Aymah alienations.

	CIRCARS, with their relative position to the Ganges and Jumna.		No. of Pergunnahs.	New Jumma Toomary, in dams of 40 to a Rupee.	Total Standard Revenue in Rupees.
In 1784.—Independent-to Bengal-to Oude.	1. Allahabad ...	Anterbede, lying chiefly between the Ganges & Jumna	11	3 87,72,687	9,09,458
	2. Currah ...		12	5,64,90,409	14,73,651
	3. Korah ...		8	3,69,80,462	9,82,209
	4. Terhar ...	South	9	87,20,800	1,52,975
	5. Manickpoor ...	East	13	5,20,41,265	12,50,205
	6. Benares ...	... ...	8	1,42,77,982	4,37,161
	7. Townpoor ...	North ...	42	7,58,67,950	22,88,742
	8. Ghazipoor ...	... ...	17	1,84,48,791	4,79,414
	9. Chunar ...	... ...	14	2,06,10,830	4,04,728
	10. Kalinger ...	South progressively	10	4,59,95,451	12,05,753
	11. Ahmedabad Gohrah	...	6	1,10,40,000	3,08,420
	12. Bhattah, &c. ...	... ...	115	3,31,00,000	76,400
	Total ... 12 Circars of the Soubah ...		265	41,23,46,627	99,68,116

Of this Revenue, only 3,17,45,262 Daums, or 7,11,693 Rs. were then reserved to the Khalsa sherefa; the rest, being entirely appropriated in jageer, or otherwise. The Circar of Terhar, on the southern [440] border of the Jumna near its confluence with the Ganges at Allahabad, had been formed of dismembered districts from the other adjoining divisions; but that of Bhattah or Baundhoo, south of Kalinger, was considered a new conquest, though long before partially subjected, and being subdivided into six lesser Circars of Bhattah, Sohajipoor, Chatteesgur or Ruttenpoor, Sumbhilpoor, Gungpoor and Jushpoor, composing anciently part of the Goondwamrah Raje of Gurrah, and containing about 25,000 B. square miles, of high mountainous unproductive territory; excepting, however, the diamond mines of Sumbhilpoor, was henceforth thus formally annexed to the Soubah of Allahabad.

Third.—JUMMA TOOMARY of the Soubah Allahabad, as rated A.D. 1747, at the death of the Mogul Emperor Mahomed Shah, in 12 Circars of the same dimensions, 60,000 square miles, as stated in the preceding rent-roll, but now subdivided into 292 Pergunnahs, Mehal and Sayer, as follows:

	CIRCARS.	No. of Pergunnahs and Mhals.	Estimate of the Ruckbah in Bengal Ryotty Beghas.	Ultimate Toomar Jumma, in dams, on a medium at 49½ to each Rupee.	Standard Gross Revenue in Rupees.
Independent-to Bengal-to Oude.	1. Allahabad	11	17,20,833	4,58,07,924	9,32,984
	2. Currah	12	13,42,668	5,84,41,096	14,76,874
	3. Korah	8	10,23,510	4,07,92,385	9,74,915
	4. Terhar	9	...	1,33,78,115	2,33,752
	5. Manickpoor	13	19,98,666	7,23,81,795	11,50,152
	6. Benares	7	4,70,589	1,91,10,470	3,80,475
	7. Townpoor	41	26,10,795	11,96,39,809	24,95,393
	8. Ghazipoor	17	8,66,310	2,56,06,473	4,44,346
	9. Chunar	18	8,18,810	2,46,31,971	5,42,061
	10. Kalinger	10	15,24,819	5,35,33,272	11,55,997
	11. Amd. Gohrah	8	27,054	1,63,05,560	2,40,976
	12. Bhattah, &c.	115	...	3,60,10,890	6,29,208
	Total Mehal or Land rent ..	269	1,19,04,054	52,56,39,760	1,06,57,113
	Sayer or duties, &c. ...	23	...	22,41,416	18,206
	Total Mehal and Sayer of the Soubah ...	292	1,19,04,054	52,78,81,176	1,06,75,319

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Of this revenue, 15,90,299 rupees were reserved for the Khalsa shereefa; 2,33,756 Rs. appropriated to the special expense of the Emperor; 3,43,233 rupees of rent, with its territory, had been taken from the Circar of Kalinger by the Marhattahs; and the remainder, was altogether assigned in jageer, for the maintenance of the imperial troops and great officers of state. The rate of exchange, in the conversion of daums into rupees, continued in reality as ultimately established by Alemgeer, at 48 of the former, for each of the latter; but there was always some variation on account of deductions, and the fictitious mode of valuing jageers. The Dustery Begah is reduced to ryotty of Bengal for the sake of comparison as before, by threefold multiplication.

It was at the preceding ultimate valuation, that the whole soubah, soon after the death of Mahomed Shah, was virtually dismembered from the empire, and subdivided internally into the five following states, independent of each other, though for the most part held as dependencies on larger neighbouring governments; viz.

1st. CHATEESGUR or Thirty-six forts of Ruttenpoor, &c. intervening between Nagpoor-Berar, on the one side, and the districts of Cuttack, with soubah Behar, on the other, included the whole Circar of Bhattah, excepting Sohajepoor, and contained at least 20,000 B. square miles, of a mountainous tract or unprofitable jungle; from the predominancy of which, the whole country acquired the name of Jharcund, being altogether rated for a crown rent scarcely of five lacks of rupees, exclusive of the diamond mines of Sumbhelpoor, when Ragojee Bhosla, in 1752, became the proprietor, succeeded by his younger son Bembajee, the present occupant, in this portion of conquered dominion, still formerly dependent on the greater Marhattah state of Nagpoor.

2d. BUNDELCUND; formed of the whole Circar of Ahmedabad Gorah, with three-fourths of that of Kalinger, stretching north to the southern banks of the Jumna, over an extent of 11,000 B. square miles, in great part a productive plain, rateably assessed for 11,17,974 rupees, without reckoning the [441] choutai, or fourth proprietory share of the diamond mines of Panna, became the property of Hindooput, a descendant of one of the ancient rajahs of the country, under the recent distractions of the Mogul empire; and after great improvement of the revenue, was left a disputed inheritance among three of his sons, who, having called in the assistance of the Marhattas of Poonah, in effect to settle a triple participation, have since become tributary for the whole, to their auxiliary arbitrators.

3d. REWAH; composed of a fourth of the Circar of Kalinger, with Sohajepoor, dismembered from Bhattah, including in all about 9,000 B. square miles, and yielding a toomary jumma of 418,207 Rs. fell to Adjed Sing, the actual independent possessor.

4th. Circars of ALLAHABAD, KORAH, CURRAH, TERHAR and MANICKPOOR, with half of Townpoor, dependent on Arungur, in extent about 18,000 B. square miles, of a fertile plain, watered by the Ganges and Jumna; (after deducting the rental of the pergunnahs Bhuddovee and Cantect, annexed to Benares,) yielded Ausil Jumma 60,94,115 rupees: when in 1752 the Vizier Siefdar Jung threw off his allegiance to the empire, and seized, in his own right, on the two provinces of Allahabad and Oude, which he before held as soubahdar, in behalf of the Emperor Ahmed Shah. The Circars of Korah and Currah were however the following year retaken, and conferred on the Marhattahs, as a reward for their service in punishing the rebellion of the Vizier, and continued in their possession to the decline of their power in Hindostan, after the battle of Paniput, in 1762, when they were bestowed on Sadullah Khan, son of Ali Mahomed, the famous founder of the Rohilla state; and by him again, for considerations of support in a recently assumed independence of the crown of Delhi, restored to the dominions of Oude, &c. which had devolved to Sujah ul Dowlah, son and

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successor of Seefdar Jung. But in 1764 both Circars, with those of Allahabad and Terhar or Areyl, having been conquered by the British arms, were, on the restoration of the newly acquired districts of Benares, settled on the king for the support to his household, under implied conditions of local residence; which, being infringed by his Majesty's removal to Delhi, in 1772, with the aggravating, circumstance of a formal transfer of appropriated rights to the Marhattahs, the natural enemy of every neighbouring power, the territories thus abdicated, by the great law of nature and of nations in Hindostan, reverted to the English, and were by them finally ceded to Sujah ul Dowlah, for fifty lacks of rupees, payable in three years, being about one-and-a-half year's purchase of their standard original rental; with certain stipulations of subsidy for any military aid required by either party.

5th.—Zemindarry of BENARES; being the remaining portion of the soubah of Allahabad now in question, acquired in 1775 by Great Britain in full sovereignty, under the constitutional forms of the Mogul empire, to be observed internally, and on terms of guaranteeing to the new vizier Arofuldowlah, the greater part of the rest of his heretable possessions, of precarious tenure to him, on the death of his father Sujah; contained chiefly in four Circars, of 62 pergs. 12,000 B. sq. miles: Of which, ten thousand, a rich well cultivated flat on either side of the Ganges, were rated in 1747, as follows; viz.

1st.	Circar of Benares, consisting of ...	8 pergs.	valued in the ausil		Rs. 3,80,475
2d.	Gaazipoor ...	... 17 ...	... ...	...	4,44,346
3rd.	Chunar	... 18 ...	... ...	...	5,42,061
4th.	Pergs. of Jownpoor ...	... 17 ...	Dams. 4,34,25,819 a 48 ea.	...	9,04,704
5th.	... of Allahabad ...	... 3 ...	Bhuddovee, Cantect and Kuragur		3,08,182
6th.	... of Soubah Behar	... 3 ...	Mungro, Ruttenpoor and Kote		1,17,634
Total of the Zemindarry ...		... 66 Pergs.	... yelding Rupees ...		26,07,402
Deduct Kheirgur with the three mahals of Behar; the former, included in the Circars of Allahabad, &c. paying rent to the Vizier; the latter, making no part of the valuation of soubah Allahabad in 1747, and being together rated at					1,60,565
Leaves for the zemindary portion of the latter province, to be accounted for					25,36,837

But this revenue of 26,07,402 rupees, there is reason to believe was only the net jumma of the district, as then ascertained, after deducting all mofussil charges of sebundy and collection; for although in every dismembered part of of the Mogul empire, a large encrease on the established crown rent had taken place, not so much by imposing any new assessments on the country, as from resumption of those long since secretly levied, by the provincial superintendents, for their private emolument, and afterwards brought to public account, in proportion as they acted in their proper behalf, or left their own independence of the declining constituent power of the house of Timoor: Yet in the present instance, the encrease as set forth in the following authentic Statement, will appear so great and rapid, or disproportioned to the improvement of neighbouring districts, under similar circumstances, that it is more than probable the Toomary rental stated, is exclusive of the whole, or at least a considerable part of interior zemindarry expenses and aymah donations, which in the abstract accounts of the Soubahs, were frequently deducted without specification, from the Hustabood.

HUSTABOOD, or Gross Collections of the zemindarry of Benares, in the fussille year 1484, or from 25th September 1776 to the same day in 1777; which hath or might have served, if faithfully rendered, as a foundation to the first regular settlement of the revenues of the district in 1781, in behalf of the Company, after the expulsion of Cheyt Sing, the late refractory farming landholder. [442] The whole territory as before described, chiefly in four Circars,

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and now containing 74 pergunnahs, was rated altogether at Sicca Rupees of 10 maseh ; viz.

Mehal or land rent, as then established, according to the Rucblah and Buttai	67,06,779	
Sayer, mostly duties of 4 per cent. on an average, on merchandize to and from Bengal, as privileged to the zemindar in 1773 ...	1,35,000	
	68,41,779	
Abwab or tax, levied on the country to defray the expense of hoondean or exchange at 4 per cent. on the remittance of tribute to Calcutta, and serf or batta on all the other receipts together, calculated on a medium at 8 per cent. on the whole jumma of the mehal	5,36,542	
Total gross Collections of the district in 1184 ... Rupees	73,78,321	
The amount however of proper fixed revenue, mehal and sayer stood as above	68,41,779	And
From this sum, is to be deducted the rental of Kheiragur, &c. five methutds of the circar of Allahabad, payable to the vizier	2,52,207	
Total Malgoozary due to the sovereign of Benares ...	65,89,572	of which
	56,89,572	
was denominated Ausil or original rent, as collected to the death of Bulwant Sing, and in the nature of an ezafa or increase, on pretence of complying with the additional demand of the Vizier, on the accession of Cheyt Sing in 1770, comprized through the powerful political intercession of the English government, for 17 lacks nuzzeranah and 2½ lacks per annum, to be thus amply indemnified by a farther assessment on the crown lands, under the aumildarry management of Oussan Sing of	9,00,000	

But to give some assurance of the accuracy of a statement, so different from all others on the subject of Benares yet exhibited to the public, it may be necessary to enter into greater detail of the territorial divisions and income of the district, now become a dependency on Bengal ; and endeavour to show by what degrees it increased to its present zemindarry magnitude, under three successive farming landholders ; or on mistaken grounds of right and policy, acquired for a while the unconstitutional dangerous form of a tributary raje.

MONSARAM, the grandfather of Cheyt Sing of the lower or secular order of Bramins, was the first who laid the foundation of the zemindarry of Benares, in its actual state. He possessed originally no more than one half of the village of Gungapoor ; but through the favour of Meer Ali Rustum Khan, naib or deputy of Sadut Khan, soubahdar of the province of Allahabad, and by the usual modes of successful ambition, in the extensive territorial jurisdiction throughout Hindostan, in becoming Malzamin or security for the rents of neighbouring landholders, outbidding some at the yearly settlement of their jummabundy, and expelling others perhaps, for forced disobedience or non-performance of oppressive engagements, he acquired successively, in 19 years, until his death 1740, during the reign of Mahomed Shah, the zemindarry of eighteen mehals, rated ausil as follows ; viz.

CIRCAR BENARES.

1.	Havillee Benares, with the zemindarry of Soorhy, Chietpoor, &c., to Pertab Rooder	1,02,700
2.	Sayer of the city, &c. farmed by Chiet Rai, &c. ...	1,35,000

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3.	Perg.	Kettehur, with the town of Sheupore, to Ragoobynsy Rajepoot	1,65,905
4.	„	Kesswar, with Chekny, the zemindarry of Aley Sing, &c.	87,522
5.	„	Afrad, the zemindarry of Ragoo Bynsy	55,611
6.	„	Punderha, the zemindarry of Rubber Baboohar ...	75,309
7.	„	Byalsy, the zemindarry of Ragoo Bynsy	51,200
8.	„	Kole Asselah, zemindarry of Kerpanaht, taken from Townpoor	82,107
9.	„	Ahtgong Kerowa, the zemindarry Soorwar Rajepoot	63,042
10.	„	Keryat Seekim, zemindarry of Ainder Singh, the half of which to Chuner	85,752
			9,04,148

CIRCAR ALLAHABAD:

11.	„	Bhudorn, zemindarry of Holas Rajepoot ...	5,06,400
12.	„	Mutafurukat, jageer villages of the same pergunnah ...	1,22,115

CIRCAR TOWNPOOR:

13.	„	Murriahoo, divided in farm to Amrow Sing, &c. ...	5,17,504
14.	„	Gurwara, zemindarry of Doorgbynsy Rajepoot ...	1,07,005
15.	„	Moongera Santere, in farm	60,822
16.	„	Keerakut, zemidarry of Ragoobynsy	55,005
17.	„	Meypoora Landel, zemindarry of Bhirhar ...	1,03,500
18.	„	Goushia, or Muchli Sher, zemindar Afghan ...	74,382
		Total acquisitions of Munseram ... Rupees	24,50,889

[443]

BULWANT SING, son of Munsaram, obtained the usual sunnuds for his father's possessions; and in the thirty years of his own management, acquired, under the Viziers Siefdar Jung and Sujah Dowlah, or from the king Shah Allum, while holding the circars of Allahabad and Korah, the following additions to his zemindarry, in 51 pergunnahs; viz.

CIRCAR CHUNAR:

Perg.		
1.	Agory Bijeygar, a hill zemindarry to Rajepoots ...	70,312
2.	Singrory, another hill zemindar	4,109
3.	Bhagwut, or Pattuta to an Afghan zemindar	62,203
4.	Lutteefpoor, in zemindarry to Syeds	40,975
5.	Bhooly, zemindarry of Daim Khan Afghan	80,609
6.	Dhoos, farmed by Tokrai Amroro Sing	45,112
7.	Mowy ... Ditto	51,745
8.	Muchwar, Mowary	80,307
9.	Nerome Ram Town Sing	96,208
10.	Mehach or Danapoor, Baboo Doorybzey Sing... ...	61,905
11.	Burhul, farmed to Dhoonda Baghet	35,107
12.	Ragoopoor, or Ramnagur	60,300
13.	Havilla Chunar in several villages...	26,572
14.	Kera Mungrove, formerly belonging to Chainpoor circar, Shahabad Soobah Behar, now attached to Chunar ...	1,15,300
		8,30,769

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CIRCAR GHAZIPOOR.

Obtained from Sujah ul Dowlah, first in farm, then in zemindarry, through means of Rajah Beni Bahadur, on the dismission of Fuzilali Khan :

15.	Haville and the town of Ghazipoor, Mehal and Sayer to Aga Mehndi		1,51,000
16.	Seydpoor Phittree to Oussan Sing, fixed 73,000, rated		92,700
17.	Behryabad to Bukhshi Sadanund now to Beniram Pundit...		20,000
18.	Shadiabad	These pergunnahs belonged originally to Townpoor, now valued at 60,000 rupees and with the two following, forming the district of Baboo Juggerdio Sing, fixed at ...	1,90,000
19.	Bhadowan		
20.	Zahoorabad		
21.	Bahadurgunge		
22. to 27.	Belliah, Pachooter, Lucknisser, Kharced, Secondapoor, Gossah, in five pergs. the three last formerly annexed to Townpoor, and now altogether composing Meer Serif Aly's districts		5,36,000
28.	Zemaneah	2,00,000	
29.	Chounsah	1,15,000	
30.	Kurindah	58,000	Tokrai Bukht Sing's districts 4,23,000
31.	Gundeah	50,000	
32.	Dahnea		
33.	Mahomedabad	Monear Sing's districts	1,25,000
34.	Kerryat Pallee		
35.	Chandpore, formerly in Circar Townpoor, to Baboobeem Sing's		18,000
36.	Boorgan and Burragong Nugrah Zemindarry		25,000

CIRCAR TOWNPOOR.

37. to 41.	Havillee, the city, Hajeypoor, Mulhee, and Seopoor, five Mehals obtained from Saifdar Jung	3,00,000

CIRCAR ALLAHABAD.

42. to 51.	Canteel-Bejeypoor, the zemidarry of Lal-Gobind Jeet, subdivided into 10 mehals or tuppahs, of which some belonged to Chunar, Suckteesgur, Chowrasse Agory, Chenahi, &c. obtained from Sujah ul Dowlah, on the death of Mohamed Kuli Khan, through Beni Bahadur	5,23,212
	Total Acquisitions of Bulwant Sing	32,38,683
	To these should be added the pergh. of Kheiragur, subdivided into five tuppahs of Chowrassi, Dia, Gowherar, Tandeh, and Budooghur, of which part to Chunar, formerly taken in farm from Shah Allum, while in possession of Allahabad, now transferred to the Vizier	2,52,207

[444]

ABSTRACT of the gross and net Rental of the Zemindarry of Benares, as before stated, classed more regularly, for the sake of comparison, under the respective whole or divided Circars of which it was formed; and shewing the basis of the first settlement, agreeable to the usual forms of zemindarry tenures concluded with Mehipnarrain, the actual occupant in behalf of the Company in 1781, on the expulsion of Cheit Sing, who, in 1770, through the influence of the English government, had been appointed by Sujah ul Dowlah to the territorial charge of his father Bulwant Sing.

1.	Circar Benares	... 8 Pergs.	... rated Ausil	7,79,165
2.	— Ghazipoor	... 17 „	... ...	11,87,700
3.	— Chunar	... 18 „	... ...	7,58,355

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4. — Townpoor ... 17 „ ...	... 16,97,325		
5. — Allahabad ... 3 or 11 subdiv. ...	... 14,03,934		
6. — Soubah Behar 3 „ ...	... 1,15,300		
Total Ausil Jumma of the Zemindarry Pergs. 66 whole, or 74 with subdivisions			59,41,779
Ezafa, or proportional increase levied on the preceding districts from the accession of Cheit Sing, in consequence of, or on pretence of, making good the vizier's demand of Nuzzeranah, and additional rent of 2½ lacks then stipulated			9,00,000
Abwab further impost of 8 per cent. on the ausil of the mehal or land rent, as before stated for Serf and Hoondian ...			5,36,542
Total Malgoozary of the Zemindarry, as established in 1184 Rs.			73,78,321
Charges of collection, &c. to be deducted:			
The usual estimate is one fifth of the receipts, or 20 per cent. inclusive of the Zemindars Nancar and Russoom, reckoned 10 per cent. with allowances to the putwarries, village peons, batta on rupees, &c. total expense of interior zemindarry management; but as in the present case, Mehepnarrain, as farming landholder, was otherwise specially and largely provided for, so only three fourths of ordinary Mofussil charges are here stated, being	11,06,748		
Sebundy troops, or militia of the district, under the controul of the baboos, or relations of the Zemindar, and paid by assignments, on reductions of yearly rent from certain lands and villages, about ...	9,65,571		
			20,72,319
Total Revenue, inclusive of four lacks of rupees resumed from the baboos, taken as the gross Jumma of the Zemindarry, and serving as a basis for the settlement concluded in 1781 Rupees			53,06,002

ABSTRACT of the Rental of Benares, brought forward as before stated, after deduction of expenses necessarily incurred in some degree, for internal management of the collections, but as in 1781 now again assumed as the gross income of the Zemindarry, serving as the basis of the original settlement made with Mehipnarrain 53,06,002

Deduct revenue paid for the perg. of Khuragur, to the Vizier 1,98,046

Total estimated funds for the bundobust of A.D. 1781/2, or 1189 Fussullee			51,07,955
Further charges, &c. on the collections to be deducted: viz.			
Jageer donation of the whole perg. Bihryabad Circar Gazipoor, to Beniram pundit, the Marhattah Vakeel, from Nagpoor, with two similar lesser grants, in all rated at	28,200		
Mudded Maash, confirmed by Mr. Marriot in 1765, then resumed, but of which a moiety was again restored	33,296		
		61,496	
Stated expense of collecting the Sayer duties under the denomination of Aumannee Mehals	4,119		
Maafy Mamooly, or supposed customary remissions to the sub-renters of the district at the close of the year ...	1,02,598		
		1,43,717	
			2,05,213

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Total net annual Jumma as paid into the zemindarry treasury, under the following heads of territory; viz.					
1.	Circar Benares	... 10 Pergs.	...	8,74,000	
2.	,, Ghazipoor	... 22	...	13,41,761	
3.	,, Chunar	... 16	...	7,58,000	
4.	,, Jowanpoor	... 11	...	15,44,000	
5.	,, Canteet	... 10	...	3,75,000	
6.	,, Khuragur	... 5	...	10,000	
	Pergs.	... 74 whole and broken		...	49,02,741 [445]
Nancar, &c. allowance for the support of the Rajah zemindar, his family and dependants; viz.					
To Mehipnarrain for his household sewary, &c.			...	6,30,400	
Do. ... Jageer of half perg. Bhuddovee			...	1,58,341	
Total more than 10 per cent. on the gross rent			...	7,88,741	
Doorbijiy Sing his father, the perg. of Mohact			...	60,000	
Owson Sing a relation, the perg. Serjdpoor			...	54,000	
					9,02,741
Total net annual Revenue forthcoming to the Company, as representative sovereign proprietor of the zemindarry of Benares, settled in 1781/2, as a permanent Toomary assessment on all the districts of which it is composed, excepting Khuragar, of which the jumma hath been reserved to the vizier; and after deducting in all for charges of collection, sicca rupees 31,80,273, being about 44 per cent. on the gross, and 80 per cent. on the net revenue					40,00,000

But besides the expense thus incurred, including the maintenance of a Sebundy corps at least of 15,000 men, three or four battalions of regular infantry are kept within the district, in fact required and solely employed for the business of the collections; which the charges of dewanny and foujedarry judicature, usually imposed with bloodless Hindoo jurisdiction on zemindars in terms of their sunnud or charter, are here, with all those of higher provincial superintendence, defrayed from the net income of the public exchequer.

ON the whole, reviewing the rise, progress, extent, or final settlement of the zemindarry of Benares, as herein set forth, it may seem strange that there should be two opinions on the relative situations of the principal landholders and sovereign, or that at any one period, the former should be classed under the erroneous designation of a feudal or tributary prince. But in Europe, the mistake was inevitable, when the records of the Company (the only medium of information relied on there) gave title, form, and description, princely prerogatives to the zemindar or expressed hereditary or civil indefinite right, though in opposition to fact, the chartered privileges of merely an officer of the established government, and the invariable legal practice of the empire. Such were the original ideas entertained in India, and promulgated from thence, of that class of natives termed landholders, and found virtually in the exercise of all those functions of proprietory management, which in some states of the western world, still give name and essence to the princely character, without reflecting that under despotism in all parts of Asia, the lowest delegate, however slavishly obedient, himself, might be authorized in form, and have assumed in fact within his proper jurisdiction, all the power, prerogative and privilege, of his sovereign constituent. Consulting only appearances, being little interested at first or finding a difficulty in the discovery of the truth, these ideas thought applicable to the state of things in this country, were readily adopted by the earlier servants of the Company, as most familiar to European

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knowledge, and were admited with implicit deference afterwards, by those who having been trained up in the same primitive notions from their youth, under a sentiment of gratitude and respect for authority, succeeded in the common routine of the service to the higher stations of government.

Theory and practice were notoriously, at variance; but the former, was a point of faith, the absurdity of which, seemed to strengthen belief; while the contradiction of the latter, removed all inconvenience from the doctrine, until the year 1776. Soon after, a change in the form of administration, with a consistent system of principle and conduct, was attempted to be introduced in the management of the revenues. Unfortunately, both the one and the other, were in truth mistaken by our reformists; and hence the practice in many cases, from that time forward, hath been made to correspond with a thing no less dangerous than fallacious. A dispute between the civil and judicial authority, gave an air of patriotism in restraining or overturning the power of the supreme court, when it began to extend its influence, in derogation of the most essential rights of sovereignty, whether from a wrong construction of the charter of justice newly granted, or an original flaw in the original institution itself, by confounding exchequer jurisdiction, (necessarily attached in Hindostan under the forms of a peculiar of law, to the superior administration) with the executive powers of ordinary judicature, as established in England. The grand question agitated was, whether a zemindar was to be considered an officer of government, or a proprietor of land, according to European ideas; if the first, he became amenable to the court, subject to English law which he did not understand, and that property of which he was only the guardian (involving his own and sovereign's right) might have been materially affected, if not wholly and unconstitutionally alienated, to answer collusive private demands; if the second, he was to be exempted from all those impending inconveniencies. The old absurd notion that gave to Indian landholders proprietory or hereditary pretensions to the soil, had been lately revived, and most powerfully supported, on principles of policy wholly applicable to the state of society in Europe, and universally admitted there, as just in exclusion to all others, though perhaps founded on a very different order of things. Recent practice too, in some instances, might be quoted to confirm an opinion, which, however ill founded, had hitherto passed unquestioned, probably from its speculative insignificance under unsystematic management [446] of the finances, and had the stamp of time, to insure its currency, without further investigation. It is not therefore to be wondered at, if we find so exact and general a conformity in the evidence of the purest intentioned, with the best informed individuals here, and in England, on the point in issue, where early prejudice, a common belief maintained with eloquence, apparent self-constituent and national interests, all seemed united to influence the decision. But it is altogether surprising, that no proofs of document or fact were tendered on the one side, nor required on the other, throughout the whole process of enquiry. If the zemindar was an officer of government, it might have been concluded, as is the case, that he acted by a commission of appointment, under some written form; if a proprietor, by a tenure of grant, prescription, or conviction, which might clearly ascertain his privileges and relative situation in the state. In truth, his sunnud being the necessary indispensable instrument of his civil creation, whether considered as a patent of office or temporary charter of territorial rights, would have determined the question without leaving possible grounds of cavil; while a candid discussion, with reference to any single instance of zemindarry holding, must have invalidated at once all presumptive hereditary or other pretensions to the possession of land, besides a conditional permanent farm from the crown, in any part of Hindostan, subject to rules of Mogul legislation.

But it may be urged, that the farming landholder of Benares was virtually a rajah or prince, with acknowledged regal prerogatives, under the sanction of

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written agreement; and who had the right to create him such, or enter into stipulations with any subject zemindar, subversive of the laws and constitution of India, before the individual thus favoured, could have himself dreamt of establishing even a refractory independence? It was not the vizier of the empire, nor the dewans of a soubahdarry, nor yet the representatives of any power on earth, that unnecessarily could, in violation of the legal forms under which they acted, rightfully erect a principality, or confer immunities, essentially derogatory to the high sovereign authority of their constituents. While the zemindar of Benares owned subjection, in the indefinite terms of his sunnud, to the nawab or viceroy of Oude, and extended his territorial jurisdiction with more or less political influence, in inverse proportion to the ability of his superior, throughout an important frontier district, intervening between the British dominions and those of an ambitious, naturally inimical neighbour, it might have been good policy in the rulers of the one state, if possessing the power, to limit the controul of the other, if not effect the entire independence of the intermediate territory. Nevertheless, no such conduct was observed, in prescribing the forms of zemindarry grant from Sujah Dowlah to Cheyt Sing in 1770 though the demands of nuzzeranneh and yearly rent, were greatly moderated, through English influence. When relative situations were interchanged, and the stronger power became possessed of the district in question, its policy then might be supposed the reverse of what it had been, under different circumstances. Yet this seems not to have been the case; a clause virtually of inheritance, and fixed invariable tribute in perpetuity, conveying also gratuitously a transfer of the regalities of the mint, foujedarry, and cutwally, was inserted in the Dewanny sunnuds of 1775; and nothing more was wanting to render the whole grant null and void from the beginning, as being altogether informal, diametrically opposite in letter and spirit to the laws and constitution of India; impolitic, and subversive of the conquered or acquired territorial rights of Britain. A rebellion necessarily ensued; and after an unequal conflict, brought things back to their natural state, in reducing the zemindar of Benares to his proper condition of a farming landholder; assessed in form for the full amount of his collections, moderately estimated at forty lacks, after deducting a princely allowance for himself, with all other usual charges of mofussil management.

HAVING now completed the design, of exhibiting a Political, Comparative, and historical View of the Finances of the proper British dominions in Hindostan, excepting the Company's jageer in the Carnatic, the islands of Bombay and Salsette, with the inconsiderable territories adjoining to four or five subordinate factories, dispersed on the coasts of Coromandel and Malabar, I shall here endeavour, in a few words, to give the substance of what hath been set forth; explain the leading motives of enquiry; review the mode pursued, and sum up the result of the whole, in a Table, shewing what the revenues of the different provinces in question were at different periods, from the Mogul conquest, to the present time; distinguishing the imperial crown-rent, as rated at its first and ultimate establishment. with the increased local assessments of the soubahdars, when raised themselves to independence; together making the highest legal income of the exchequer, at the moment of territorial transfer to Britain; then, comparing with that standard, the actual receipts of 1784, under the Company's dewanny administration, whether involving an improvement or decline in the Finances, after nineteen years of management every where besides Benares; and finally indicating, after deduction of incurred charges, or the rate to which they ought to be limited, the net amount that might hereafter, in policy and justice, be paid annually into the public treasury.

The corrupt, variable, indefinite, fallacious system of administering the revenue, imposed by the natives of this country on their British rulers, as the lawful established mode of the preceding Mussulman government, was found

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productive of the most enormous abuses, equally oppressive to the people at large, as injurious to the sovereign rights. A progressive and rapid decline of ordinary supplies was felt and complained of, by the protecting power of the state; while fraudulent alienations of territory, being almost the only source in Hindostan, of public income, with heavy accumulated demands on all the remaining lands, [447] threatened at once, a total extinction of the means of providing for them, as derived from ample funds, and an industrious rated population. These pernicious consequences, were wrongfully ascribed to British agency; and therefore to fix the blame where it ought to remain, was one of the principal motives of the present enquiry.

To heal a disorder, the nature and causes of which were misunderstood, general scientific rules were referred to, but were found of no avail, by wrong application; and became critically dangerous, in strengthening a greater constitutional infirmity. The erroneous doctrine of hereditary or proprietory right in land being vested in the subject, and not the sovereign, when blindly adopted as an unimportant speculative theory, seemed of little consequence; but when a permanent system was to be raised, on a foundation so ruinous; and universal immemorial usage, approved by the experienced wisdom of ages, was at once to give way to a different practice, totally irreconcileable to the local state of things, the character of the people, the principles and necessities of the established government; duty impelled a prompt and strenuous resistance to an innovation that might be so prejudicial, by the only means left, in rousing the public attention.

A long expensive war, and want of internal economy, had, with the evils suggested, occasioned a very considerable debt, and great pecuniary distress, in supplying the current exigencies of government; but the immediate inconvenience of these effects, could only have been felt, in wrong intelligence, and mistaking the proper rights, with the natural resources of the state. The country never was in a more flourishing state; money at no time plentier, nor the land rents of the sovereign higher, as first paid into the hands of his zemindarry agents. Nevertheless, through embezzlements, encroachments, or alienations of proprietory right, the actual receipts of the public treasury were unequal to the demand; and if all the wealth of the universe centered in Bengal, no other outlet could be found of general circulation under Hindoo superstitious parsimony, than the issues of the exchequer. The display of such truths, by comparative views of the revenue, at different periods, with applicable remarks, founded on authentic documents, or incontrovertible facts, in opposition to simple opinion, wrong conclusions from mistaken premises, and the gross delusion that would give stationary or increased value to the precious metals, since the discovery of America, involved the plan which gave the motives that occurred effect, in executing this dry, invidious, disagreeable undertaking. The mode pursued was, First, to lay down the general principles of Finance, as actually established in Hindostan, without taking much pains to refute prevalent erroneous opinions, or anticipate possible future objections; though what hath been necessarily said on either score, will undoubtedly be tedious to lukewarm, or self interested enquiries: Then, to apply these principles, with some local modification, to the different countries composing the British dominion in India; and exhibit the result in a figured comparative Statement of the Revenues of each, now abstracted, in one view, in the following TABLE:—

ABSTRACT STATEMENT of the Gross and Net ANNUAL REVENUE, Mehal and Sayer, of the several Provinces composing the British Territorial Acquisitions in Hindostan in their greatest actual Dimensions of 180,000 Brit. Square Miles; as rated at different Periods, from the original Assessment of Toorel Mull, A. D. 1582, to the present time, ending in 1784; and set forth in some detail, in Two distinct Treaties; the one intituled,

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"A Political Survey of the Northern Circars;"—the other, "An Historical and Comparative Analysis of the Finances of Bengal, with the whole of its Dependencies, in Three Parts;" of which, that now presented, forms the last.

PROVINCES.	Ausil Jumma Toomary, or original Rent Roll of Toorell Mull established in 1532. A.D.	Akhu Jumma Toomary, or improved Crown Rent, to the Death of Mahomed Shah, A.D. 1747.	GROSS and NET REVENUE. as found established in 1765, or at the moment of Territorial Acquisition made by the Company.			GROSS and NET REVENUE. as actually realized to the Company in 1784, after nineteen Years Financial Administration.			TOTAL Net Revenue, estimated as collected by the Zemindarry, and due to the Sovereign, after deducting 20 per cent for Charges.
			Gross Rent.	Charges of Management as then established	Net Revenue	Gross Rent.	Charges paid from the Treasury, besides Sebundy, &c.	Net Rent	
BENGAL, ... Dewanny Lands	...	1,08,65,285	2,29,21,097	3,35,822	2,25,85,275	1,37,20,683	47,75,284	89,45,399	3,09,00,000
Ceded Lands ...	1,06,93,152	27,05,826	41,17,105	65,454	40,51,651	62,86,955	11,93,064	50,93,891	55,00,000
Salt Lands ...	...	5,45,000	22,05,000	deducted	22,05,000	54,50,000	19,50,000	35,00,000	39,00,000
Total ... Soubah ...	1,06,93,152	1,41,16,111	2,92,43,202	4,01,276	2,88,41,926	2,54,57,638	79,18,348	1,75,39,290	4,03,00,000
BEHAR ... the Soubah ...	55,47,984	95,56,098	84,35,856	10,72,030	73,63,826	53,33,492	9,50,745	43,82,747	76,00,000
ORISSA ... Midnapore ...	9,09,934	11,43,878	14,33,657	2,75,010	11,58,647	8,73,355	2,10,000	6,63,355	14,00,000
ALLAHABAD Benares ...	14,07,475	25,36,837	71,26,114	22,23,373	49,02,741	51,07,955	11,07,955	40,00,000	50,00,000
Total... BENGAL ...	1,85,58,545	2,73,52,924	4,62,38,829	39,71,689	4,22,67,140	3,67,72,440	1,01,87,048	2,65,85,392	5,43,00,000
HYDRABAD, the five Northern Circars	39,45,348	52,07,700	78,93,243	19,68,000	59,25,243	74,62,468	25,68,000	48,94,468	83,00,000
Total BRITISH Territory ...	2,25,03,893	3,25,60,624	5,91,32,072	59,39,689	4,81,92,383	4,42,34,908	1,27,55,048	3,14,79,860	6,26,00,000

DEFALCATION from what the Net Revenues were, in 1765 Rs. 1,67,12,523; and from what they are or ought to be, in 1781, Rs. 3,11,20,140; comparatively with the Net Actual Collection of the latter Year.

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In explanation of the foregoing Table, it is to be observed, on the two first columns, containing the original and ultimate Toomary Jumma, that the amount in some of the districts and even provinces, included the entire mofussil expense of collection; as in Behar, where the value of the lands had been completely ascertained; in others, only a small share or compromise, as in Bengal, where a valuation by ruckbah or measurement had never been completed, but the assessment, such as it is stated, accumulated by proportional abwabs on the ausil, having regards to the charges before allowed of, and which were always to be deducted from the standard crown rent, at the close of the year. The net revenue, again, [448] in the moment of territorial acquisition, for the most part in 1765, comprised the whole actual receipts on the annual jummabundy, at that time concluded by the Mussulman government, inclusive of every established expense incident to the management of the revenues excepting sebundy, which in some instances, however, is partially introduced. Nevertheless, it is not to be imagined that the sum here specified, was brought entirely to the credit of the sovereign. The whole civil and military charges of the province, were also to be deducted. Corruption and the abuse of power in despotic states, ever underrated the public income, and fictitiously swelled the expenditure. Soubahdars, Dewans, and Foujedars, with [449] their slavish delegates supported within their respective jurisdictions a considerable armed force, with a degree of state and magnificence unknown in limited monarchies. They united in their own persons, locally, all the executive functions of civil governor, judge, and commander in chief of the troops; collected the revenues, ordered disbursements, framed and settled their public accounts, almost without any control, since the decline of the empire on the death of the great Alemgeer; and yet it is certain from that period forward, for upwards of thirty succeeding years, a net surplus of one krore of rupees, after defraying every expense of provincial government, whether civil, military, financial, or judicial, was annually remitted from the Soubah of Bengal alone, by way of Tribute, to the imperial treasury at Delhi. Authentic accounts lately received from the king's dufter there, entirely confirm this fact, as before stated in the first part of our Analysis, and resting then merely on the authority of papers found in Calcutta.

In like manner, from the net Revenue of 1784, as actually collected by the Company, or on their behalf in the sovereign's name by zemindars, on the well founded estimate set forth in the ultimate column, the general, civil, and military, disbursements are to be deducted; for under the head of Charges of Management, here introduced, as well in 1765 and 1784, as in the stated allowance of 20 per cent. nothing is included but the proper expense necessarily or usually incurred in the collection of the revenues, and that, not in the total; as sebundy, or the extraordinaries of regular troops doing the duty of militia, with jageers pensions, &c. to some of the civil officers of the financial department, would make a very considerable addition, if reckoned with the ordinary charges of realizing the public income.

In the valuation of the five Northern Circars, the revenue of Guntour, though still in the hands of Nizam Ally Khan, is included. The amount at the jumma kaumil or standard, being the medium between the real collections of the zemindars, and what is annually paid to the public exchequer, is about twelve lacks of rupees; and supposing this to be deducted from the total receipts of the British territories herein specified, yet the produce of that portion yet undescribed, including the Jageer in the Carnatic, islands of Bombay, &c. will more than counterbalance the defalcation. [450]

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APPENDIX, No. 5.

MINUTE of MR. SHORE, on the Permanent Settlement of the Lands in Bengal; and proposed Resolutions thereon				Recorded on the 18th September, 1789.
Do	LORD CORNWALLIS'S	...	Do.	...	Do.
Second Minute of MR. SHORE ...		...	Do.	...	Do.
Do.	MR. SHORE	...	Do.	...	Recorded on 21st December, 1789.
Do.	LORD CORNWALLIS (with Appendix.)	...	Do.	...	Recorded on 10th February, 1796.

Extract BENGAL Revenue Consultations, 18th September, 1789.

MR. SHORE delivers in the following Minute, and draft of proposed Resolutions.

Mr. Shore's Minute, 18 Sept. 1789.

1. MY time, since I had last the honour of attending the board has been occupied in perusing the replies of the collectors of the Fussully districts, to the references made to them under dates the 11th August 1788 and 20th May 1789, on the subject of the intended permanent settlement; and with a view to assist the deliberations of the board, and to enable them to form decisive resolutions upon this important subject, I have collected all the material information which has occurred, and shall now state it, with my own Observations upon the whole.

2. It may be proper to premise, that the minute which I delivered for record, upon the 18th June last, on the revenues of this country, related to the districts of Bengal only, and had no reference to the divisions of this country, which pay thier rents according to the Fussully year. I have formerly remarked, that between Bengal and Behar there are many important distinctions, both in principle and practice; and in determining the system of management for regulating and collecting the revenues of these two provinces, these distinctions should not be disregarded: the most material of them, are as follows:—

1stly.—In Bengal the zemindarries are very extensive, and that of Burdwan alone is equal in produce, to three-fourths of the rental of Behar, in which province, the zemindarries are comparatively small. The power and influence of the principal zemindars in Bengal is proportionably great; and they have been able to maintain a degree of independence, which the inferior zemindars of the Behar province have lost. The latter also, having been placed under the authority of a provincial administration, from distance as well as comparative inferiority, have been precluded from that information which the zemindars of Bengal, from their vicinity to Calcutta, and their access to the members and officers of government, have been able to obtain: the latter, have acquired ideas of right, and assume principles of conduct, or reasoning, which do not extend to the zemindars of Behar.

2ndly.—The proprietors of the soil in Behar, universally claim and possess a right of malikana, which whenever they are dispossessed of the management of their lands, they receive from the aumil, as well as from the tenants of the jaghires and proprietors of altumghas. In Bengal, no such custom has ever been formally established, although there is some affinity between this and the allowance of moshaira.

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3rdly.—The lands of Behar have from time immemorial, been let to farm, and no general settlement, as far as we can trace, since the aquisition of the Dewanny, has been concluded between the government and the real proprietors of the soil. The collector of Sarun asserts, that this has ever been the usage in the districts under his charge. The aumil or farmer has deemed himself entitled to avail himself of the agency of the zemindars and talookdars, or dispense with it, at his own discretion. This power was formally delegated to the farmers in 1771, by the provincial council at Patna, with the sanction of the superior authority at Calcutta, and the rate of malikana was then settled, for the dispossessed proprietors of the land, at 10 per cent. as the ancient allowance agreeable to the constitution of the country government.

4thly.—The numerous grants of lands in Behar, under various denominations, have had an influence upon the proprietary rights of the zemindars and talookdars, and upon their opinions of those rights. There are few instances of jagheers in Bengal; I cannot recollect more than three or four.

5thly.—The custom of dividing the produce of the land in certain proportions between the cultivator and the government, or the collector who stands in its place, is general, but not universal, throughout Behar. In Bengal, the custom is very partial and limited.

6thly.—The settlement in Behar, whether by the aumil or manager on the part of government, is annually formed upon an estimate of the produce. In Bengal, the mofussil farmers, with some exceptions, collect by different rules. [451]

In Behar, the functions of the mofussil canongoes, however they may have been perverted, have not been superseded; and their accounts, admitting the uncertainty of them, furnish detailed information of the rents, which is not procurable in Bengal from the same sources.

3. The preceding circumstances, will sufficiently account for what is actually the case—the very degraded state of the proprietors of the soil in Behar, comparatively with those in Bengal. The former, unnoticed by government, and left at the mercy of the aumils, have in fact considered themselves as proprietors only of tythe. of their real estates, and assured of this when dispossessed, they have been less anxious to retain a management, which exposed them to the chance of losing a part of what they received without it. The neglect of government with respect to their situation, is very apparent from the mokurrery grants of entire pergunnahs upon individuals, without any stipulations in favour of the zemindars and talookdars holding property within them.

4. I know but three principal zemindars at present in Behar, the Rajahs of Tirhoot Shahabad, and Sunnote Tekarry. Their jurisdiction comprehends much more than their actual property; and extends over numerous landholders possessing rights as fixed and indefeasible, as their own. With respect to this class of proprietors, the superior zemindars are to be considered in the light of aumils only; and I think it probable that the origin of their jurisdiction arose, either from their influence with the supreme provincial authority, or from the facility of such a plan for managing and collecting the revenue. In this point of view, it has its advantages; although it is attended with this obvious evil, that it is the interest of the principal zemindars to throw additional burthens upon the inferior proprietors of the soil, with a view to save his own lands, and augment their value.

5. There is an apparent analogy between the talookdars in Bengal situated within the jurisdiction of a principal zemindar, and that of the proprietors of the soil of Behar in a similar predicament; but in their

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reciprocal rights, I understand there exists a material difference. The Muskoory talookdars of Bengal are dependent upon the zemindars, and have no right to be separated from him, except by special agreement, or in the case of oppression, or where their talooks existed previous to the zemindarry; neither do they possess the right of malikana. I wish I could account for this important variation from authoritative information or records; but wanting these, I can only conjecture the grounds of it, which may be the following: that the talookdars in Behar are the original proprietors of the soil, whereas in Bengal, most of the Muckoory talookdars have obtained their tenures, by grant or purchase from the zemindars, if this were not the case, the talookdars in the principal zemindarry jurisdictions in Bengal would I think be more numerous than they are. From the Aumeeny papers, it appear that the talookdarry jumma of Rajeshahy amounts to Rs 3,70,879; in Nuddea to Rs. 17059 only, and from information in Dinagepore, to about Rs. 20,000, and in Burdwan to about Rs. 65,000. The Aumeeny investigation did not extend to the two last districts. In Rajeshahy the zemindarries of Sultanabad, Amar, and Beerterbund, though comprehended within the the jurisdiction of the zemindar of the district, are independent of him; and I see no material difference between these places and the inferior zemindars in Behar.

6. With respect to the malikana in Behar, I have in vain endeavoured to trace its origin. If the provincial council of Patna are correct in their information as to the antiquity of it, which is confirmed by Busteram, the darogah of the amanut dufter in Behar, I should suppose it to have arisen from the custom established in that province, of dividing the produce between the cultivator and government, in order to afford the proprietor of the soil a proportion of the produce, which, under such an usage strictly enforced, he could never receive, without some authorized allowance in his favour; instances have lately occurred and are adverted to in the letters now before the board for consideration, of zemindars who have obtained a separate grant for their malikana, and have subsisted upon that, without any interference in the management of their zemindarry lands.

7. I shall now consider the remarks upon the Resolutions for the board, containing propositions for the settlement of Behar, and the objections of the collectors to them.

Resolution 1st.—THAT at the expiration of the present Fussully year, a new settlement of Behar be concluded with the actual proprietors of the soil, whether zemindars, chowdries, or independent talookdars; and whether at present paying their revenues to government through other zemindars, or not.

8. The objections to this resolution are general and special. It is observed, that the system is calculated to raise upon one description of men viz. the zemindars, the misery of another infinitely more numerous, useful, and defenceless; that the zemindars being declared in act and name lords paramount of the soil, their abject and helpless vassals, the ryots, trained up to hereditary submission, will bear in silent dread whatever their imposing tyranny may inflict. The proof of this reasoning rests upon internal evidence; and to argue differently is to reason one way for him, who reasons another for himself.

9. These objections are stated by the collector of Tirhoot, who, in opposition to a zemindary settlement, contends for the superior advantage of letting the lands in farm, and he is supported in this opinion by the collector of Circar Sarun. He remarks that comparisons between the farming and zemindary systems are inconclusive; that the former has never had a fair trial; no fixed principle ever marked its progress, but on the contrary, all was diffidence, apprehension and distrust;

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and that experience alone, can decide the eligibility of the two systems: a farmer not possessing the same influence as a zemindar, [452] he cannot exert in the same degree, his power and influence to the oppression of the ryots, who will not so readily submit to him.

10. The above is the only argument of a general nature, which I find advanced in the papers before me. I have given it in abstract, and refer for a more particular detail to Mr. Bathurst's letter.

11. I most willingly admit with him, that the fluctuation and uncertainty of the measures of government, have been ill calculated to promote the success of any system, and so far that of letting the lands to farm has not been supported, as it might have been; but the argument applies with more force in favour of the zemindarry plan of settlement, and has always been urged, as a reason for reverting to it. Experience must be the test of all measures; and where the execution of a system depends upon so many agents, possessing in various and unequal degrees, the qualifications necessary for the task, no other test can be appealed to. Permanency is the basis upon which every system ought to be established, and there is no doubt that a farmer holding a lease of ten years would have motives of exertion, which an annual renter does not possess; but it is too much to affirm, that the proprietor of the soil, when he has obtained assurances of security from increasing demands, will want those motives which would stimulate a farmer; on the contrary, they ought to be more efficacious, as his interest is more deeply concerned.

12. The general and fatal incapacity of zemindars has been amply detailed, but it is not probable that under our form of government the evils attending it would be remedied, by the substitution of farmers at the discretion of the controlling officer; that amongst the natives generally, men of abilities, experience and capacity, superior to the present zemindars in general, might be selected, is indisputable; but such a plan is in its nature, variable. Favour and patronage would often direct the choice, which, without such motives, would also be subject to the evils of want of experience and judgment in the person who selected the farmers. We are not to depend upon the virtues or abilities of the natives only; our reliance must be placed upon the restrictions of our own laws, and upon an undeviating enforcement of them; and the same zeal and abilities that can control the conduct of a farmer, may direct and restrain that of a zemindar, admitting self-interest, in opposition to public good, to have equal operation with regard to both.

13. Mr. Bathurst's arguments appear to me to have been suggested by the conduct of Mahdoo Sing, the Rajah of Tirhoot, the only principal zemindar under his authority. He describes him as incapable, nearly an idiot, oppressive tyrannical and faithless, and as abusing his authority by the delegation of it, to improper agents. To deduce general conclusions from particular instances, is not fair argument; the conduct of Meterjeet Sing, the zemindar of Jeekarry, is an instance on the other side, equally favourable to the zemindars, and, as far as one example may be admitted as a character of the whole, must be opposed to all conclusions derived from the behaviour of Mahdoo Sing; but we ought not to reason generally from the conduct of either; and unless the proprietors of the soil can be proved liable to disqualifications greater than any other class of people, and such as overbalance the comparative advantage of making a settlement with them, in preference to any other set of men, and the injustice of taking the management out of their hands, they ought not, upon general principles, to be set aside. Certain exceptions, in the case of peculiar disqualifications, are allowed, and there may be further particular reasons for dispensing with the general rules, which however I would establish as universally as possible.

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14. I do not pretend in this place, to discuss the question in all its extent, as it has been before fully considered, and I have therefore confined myself chiefly to a review of the arguments suggested by the collector of Tirhoot.

15. In the correspondence of the collector of Sarun, I find some passages relating to the plan of a settlement with zemindars or farmers, which do not appear reconcileable; and suggest an idea that the collector had not clearly decided in his own opinion upon the eligibility of these two plans.

16. In his letter of 30th May 1788, in reply to the orders of the 10th August 1787, from the board of revenue, he proposes a zemindarry settlements of Sircar Sarun, and details the persons with whom the settlement is to be made, being in number 23 zemindars exclusive of the petty mehals and chaubarah. He observes that the only instances in which the zemindars have not been treated with, are those of Hossefrore and Choubarah, who had long been dispossessed by order of government. That in 12 out of the 17 pergunnahs of Sarun, there are 353 different zemindars, none possessing a complete pergunnah, and that the principal zemindarries are dispersed in 5 or 6 different pergunnahs, and that no responsible zemindar will engage to take one pergunnah in farm, as they have ever and invariably combined not to farm the lands of each other, otherwise it would have been easier to have invested the most responsible zemindars with the charge of those pergunnahs in farm: that it is not possible to find persons who are not immediate zemindars, of sufficient responsibility for the charge of the pergunnahs, and that if such a system were adopted, the revenues could not be continued at their present amount, because the *malikana* and kurtcha must be deducted from the resources, at the rate of 10 per cent. each, and independent of this, any farmer would find it most difficult to perform his engagements, as well from the opposition he would meet from the zemindar, as from the delay in ascertaining the true state of the pergunnah.

17. The settlement of Sarun, commencing in September 1788, appears to have been made with 74 zemindars, 4 sezawuls and 6 farmers. [453]

18. In his letter of the 23rd July 1789, the collector details many objections, which I shall hereafter state, to a settlement with the immediate proprietors of the soil; recommends in preference the employment of farmers, contends for the propriety of this system, and proposes the plan of a ten years settlement with 14 farmers for Sarun, and 4 for Champarun; and he gives the following definition of a zemindarry in Sarun.

"That it is a portion of land consisting of sundry farms paying revenue "to government, belonging to numberless proprietors managing their lands, "either by themselves or their agents, but acting in general under a nominal "proprietor, called the zemindar, (with whom they engage for their revenue) "having a real property perhaps of a fiftieth part of the zemindarry."

19. Upon these paragraphs I shall observe, that the objections stated against farmers on the 30th May 1788, ought to be as solid now, as they were at that period. The propositions of the collector, on both dates, apply to a ten years settlement; nor can I reconcile the collector's definition of a zemindar, or the fact of a zemindarry settlement as made in September last with 74 proprietors, with the declared refusal of the zemindars to rent each other's lands, combined with the number of zemindars in Sarun.

20. So much as to general objections: with respect to the special, I shall premise that I was not unapprized of the objections which might be made to the first propositions, and expected accordingly that they would be

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stated, as the mode in which it was conveyed to the collectors of Behar, was the best calculated to bring them forward in their full force.

21. The acting collectors of Bauglepore state, that the Muskoory talookdars are at present dependent upon the zemindars, in the same manner as the latter are upon government: they are liable to dispossession, and in that case, entitled to a russoom; that to render them independent, would be an infringement of the rights of the zemindars; and the execution of such a plan would be attended with peculiar difficulty, both in ascertaining those who are independent, and in detaching them from the zemindars. That the expectation of such a measure, would excite clamorous claims of independence, in crowds who are quietly and contentedly subsisting under the ancient custom of the country.

22. The board of revenue do not consider the muscooree talookdars, mentioned by the acting collector of Bauglepore, as intended to be included in the independent talookdars with whom the settlement is to be made, of course that the objections of the acting collector, founded on the jurisdiction exercised over them by zemindars, and which they consider as their rights, are obviated: In this opinion, I agree with them.

23. The preceding objections, founded upon the dependence of the Muscoory talookdars, are special with regard to Bauglepore; the remaining objections may be reduced to the following points:

1. The number of zemindars:

2. The endless subdivisions of their tenures, and enmities subsisting between the various proprietors, as well as their individual claims to separate management:

3. The state of the property with respect to mortgages, and the difficulty of ascertaining the actual proprietors:

4. The difficulty of distinguishing the limits and extent of each zemindarry:

5. The impoverished state of the proprietors of the soil, and the insecurity attending engagements made with them:

6. The probability of a deficiency from the inequality of the assessment:

7. The time required for making a settlement with different proprietors:

8. The expense.

24. These objections are stated by the collectors of Sircar Sarun and Tirhoot, who have detailed and amplified them. I have separated them, for the purpose of considering each more particularly, that the difficulties attending the plan may be thoroughly investigated, and the importance of them be duly weighed.

25. First. The number of the zemindars.

The multiplication of petty renters beyond certain bounds, is certainly an evil of considerable magnitude, when the form of our government, and the formality of our proceedings are considered; the attention which must be paid to each, whether in forming the settlement, or in collecting the rents, is considerable; and under such circumstances, there is danger that it will be dissipated and ineffective. The board of revenue will find it difficult, properly and effectually to control such a system; still less, will this be in the power of the supreme board.

26. These are objections, which must ever remain, to a settlement with the immediate proprietors of the soil, where the distribution of property is so minute; and if the settlement were to be renewed annually,

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would be almost insuperable. But on the principle of a permanent settlement with the immediate proprietors of the soil, where the distribution of property is so minute, and if the settlement were to be for a long period, much of the difficulty is removed, as the annual labour of investigating the resources of the renters, and fixing the assessment upon them, is done away.

27. With respect to collecting from a number of petty zemindars, the trouble must be considerable; but I do not see that it is insurmountable. That balances will happen in the intermediate kists of the years, is to be apprehended from the dissipation, and inattention of the proprietors, and from the difficulty of a close attention to the detail; but ultimately [454] the lands will prove a security for the recovery of them, and some additional regulations may be made, authorizing the attachment or sale of the lands, whenever the kists shall fall in arrears to a certain degree, during the course of the year. The board of revenue do not deem the number of proprietors a sufficient objection to the general rule.

Second.—The subdivisions of the tenures, and the enmities subsisting between the various proprietors, as well as their individual claims to separate management.

28. The subdivisions of the tenures, as far as they affect the proposed arrangement, may be considered in two points of view: first, where a number of proprietors have a right to a portion of land, which is undivided; and, secondly, where the land stands in the joint names of several, or of one for many, but each proprietor has his separate share in his own possession and management, or in that of an agent for him.

29. In the first case, the settlement must be made with all the proprietors jointly, each answerable for his specific proportion of rent, according to his right; and they must determine amongst themselves in what mode the management is to be made.

30. In the second case, there is no difficulty in determining with whom the settlement shall be made, or from whom the revenues shall be demaneded, or whence the balances are to be recovered. The persons in possession, and the lands, are responsible.

31. In the first case, there is a clear rule for the recovery of balances, for where a settlement is made with a number of proprietors jointly, a portion of the land may be separated, and sold, equivalent to the amount: But there are other points of view, in which the subject is to be considered. —The collector of Sarun quotes one instance of a village paying 600 rupees revenue, and having 52 proprietors; supposing the proportions to be four times greater, in this instance, between the property and proprietors, than in others, the difficulty of making a settlement with so many, or of collecting the revenues from them, may be presumed very considerable.

32. These difficulties may occur, on the following grounds:—Either when all the proprietors will not attend; or, will not agree to a manager. In either case, the determination of the majority in attendance, should be binding upon the remainder.

33. This decision will I think obviate all difficulties; for, supposing the proprietors numerous in any degree, and the property is undivided, it can hardly ever happen that some will not attend; after all, however, every supposed obstacle arising from the refusal of the proprietors to propose a manager may be obviated by the appointment of a tehsildar to collect the rents from the ryots; after the discharge of the government's rental, to divide the remainder amongst the proprietors, according to their respective shares.

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34. That these difficulties exist at present, must be admitted; and they must be overcome, or the collections could not be realized.—The collectors, who have stated the objections, ought to have mentioned how the business, under the circumstances detailed, is carried on, and why they are precluded from adopting the same plan, as is now followed by the zemindars and farmers.

35. Thirdly.—The state of the property, with regard to mortgages, and the difficulty of ascertaining the actual proprietors.

These mortgages, as explained by the collector of Sarun, who urges the objection most pointedly, may be considered in two principal points of view.

First, where the mortgagee has obtained possession of the land; and, secondly, where he has not possession; but by the conditions of the mortgage is entitled to it, in case of non-payment of the sum borrowed, after a specific time.

36. In the former case, the settlement is to be made with the mortgagee, and if the zemindar is able to discharge his obligation, he will recover possession from him by a suit, and succeed to his engagements. In the second, the settlement is to be made with the zemindar in possession, and the process above pointed out, must be observed by the mortgagee.

37. There are other objections to this point, stated upon different grounds, which will be considered in their proper place.

38. With respect to the difficulty of ascertaining the proprietors of petty estates; it may perhaps in some instances, be considerable; and yet I should suppose that the Mofussil records would point them out: where the majority of proprietors appear, and admit the mutual claims of each other, part of the difficulty is removed; although there should be others unknown, the rights of the absentees are not superseded, and, when proved, will be admitted: where many appear, and dispute each other's right, the settlement can only be made with those in possession, or a native collector must be appointed, as before observed. If no proprietors come forward, the same mode must be followed, or the lands be given in farm. The objection is certainly founded on real difficulties, which cannot be obviated, without great application and attention; but what plan has not its inconveniences and embarrassments.

39. Fourth.—The difficulty of distinguishing the limits and extent of each zemindarry.

I do not consider this as material; present possession can be determined, and the limits in general, must be sufficiently ascertained: if any disputes arise concerning them, they may be adjusted in the adawlut. The 85th article of the Revenue Regulations, provides [455] for the intermediate management during the litigation. If the limits (as the objection to be well founded, supposes) are very indefinite, how have the collections hitherto been made?

40. Fifth.—The impoverished state of the proprietors of the soil, and the insecurity attending engagements to be made with them.

41. The state of the proprietors is thus substantially described by the collector of Sarun:—That they are, in general, involved in great distress, and their lands mortgaged over and over again, both on public and private accounts, to almost their full value; that the proprietors in this situation, have made over their lands, or entrusted them to a superior zemindar, who favours the possession with his indulgence and assistance, by procuring for the proprietors continual and occasional loans.

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42. The inconveniences resulting from this state of things, are thus detailed:—That the connection, by the proposed plan of settlement, between the inferior and superior zemindars, will be dissolved, and the former be left without support; consequently, they must fail; that although the sale of the land should indemnify the government from loss, the proprietor will be ruined by the sale of his lands, proceeding from a want of support and assistance.

43. The collector further states, that, from extensive enquiries made by him upon this business, it by no means appears that the proprietors are themselves anxious for the establishment of a system, which they consider as exposing them to trouble and distress, without any adequate advantage.

44. Extravagance and mismanagement are assigned as the causes of the distress of the zemindar; and it may be admitted, that such, as by these means, have reduced themselves to depend upon expedients for support may want the inclination or resolution to resume the management of their estates, and take upon themselves a responsibility, to the discharge of which they are unequal. Experience in common life is in favour of this reasoning. To face heavy distress, and overcome it, often requiries a degree of resolution to which persons in this unfortunate situation are unequal.

45. For where the zemindars are involved in great distress, and are liable to the demands of numerous creditors, they will probably foresee the necessity of parting with some portion of their rents, in order to pacify them: and in all cases of incapacity, a failure may ensue with regard to their public payment, which must be made good by a sale of the lands. But the objection, as far as relates to the personal interest of the zemindars, applies equally to the existing system, by which they must be involved in total ruin; for if they subsist by loans, which they can never discharge, (and, from the collector's account, this appears to be the case) the accumulation of debt must at last sink them.

46. Their case, as described, seems desperate, under any plan; yet the chance of relief is greater, where they take the management of their own lands, than where they lessen their profits, by resigning them to the management of others; and if their present distress may in any degree, be supposed to originate from the revenue system, as heretofore established in Behar; it is the interest and duty of government to afford them a chance of relief, by a change of managemant. Those who have capacity for the task, will probably obtain relief; with those who want it, or the means of promoting the cultivation of their estates, or are driven by the distress in which they are involved to unfrugal expedients, their final ruin may be precipitated; but the foundation is already laid in existing evils, to which, and not to the proposed system, their ruin must be imputed.

47. With proprietors of this description, if a settlement be made, neither they nor the state will immediately benefit by it; hereafter, the introduction of more frugal or able, managers will be advantageous to the latter. As property becomes more valuable, the care of managing it will increase.

48. To the concluding remark of the collector of Sarun, it may be sufficient to reply—that in directing him to make a settlement with the immediate proprietors of the soil, they are not compelled to enter into engagements. It is optional with them, to engage or decline; if they do embrace the offer made to them, the risque is their own, and they must stand to the consequence of it; or if they think it will be more advantageous to them, to resign the management to a principal zemindar, I see no objection to the measure.

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49. Sixth.—The probability of a deficiency from the inequality of the assessment.

50. This objection is founded on a supposition that, under the present system of combining many petty zemindars under one principal, the deficiency in one, is supplied by the profits of another, and the sum total payable to government made good; whereas by separating them, the deficiency will be unprovided for.

51. The fundamental inequality ought to be corrected by the knowledge and ability of the collector, by reducing the assessment where too heavy, and by increasing it, where it admits: supposing this to be done, the objection no longer remains; and this indeed appears to be effected by the present zemindars, though in a mode less regular.

52. I acknowledge the task to be very difficult, if the greatest precision be required; but the regularity of the Mofussil accounts in Behar, renders an operation easier in that province than it would be in Bengal, where they cannot be procured with the same facility. It is very discouraging to find objections made on this ground, by a collector who ought to be prepared to remove them. Inequality, without ability to ascertain the assets, may produce deficiency. [456]

53. Seventh.—The time required for making a settlement with the different proprietors.

54. From the declarations of Messrs. Bathurst and Montgomerie, we cannot entertain hopes that the settlement will be accomplished by them, in one year, and perhaps not in two. Admitting this, the ten years settlement cannot at once be effected, but must be completed gradually, pergunnah by pergunnah, and the old system of a yearly assessment, where the new cannot be introduced, be continued for the present. In those places where the new plan is unattempted, the settlement must be made, upon the general regulations of the 25th April 1788.

55. Eighth.—The expense.

This is stated by the acting collector of Bauglepore at 4,800 rupees; by the collector of Sarun, at 47,880 rupees; and by the collector of Tirhoot, at 92,250 per annum.

56. Why this heavy expense, in the two last instances, should be incurred, I am at a loss to conceive. The charges attending the appointment of tehsildars must be considerable; but considering them in the light of substitutes for farmers, the amount ought not to fall upon government, that is, it ought to be made good, by realizing an amount equal to it. In the same manner as the expenses of the former are provided for, those of government ought to be supplied, or nearly so, allowing all operations to be carried on by government, at a greater charge than an individual would incur.

57. I should therefore hope that, with more particular information and further experience, the collectors of Sarun and Tirhoot will discover the possibility of reducing the expenses, or the means of providing for them. The deduction from the gross payments of the ryots ought to be less under the proposed system, than under the former, as it admits of more economy. The zemindar, who supports with loans or credit the inferior landholders, as maintained by Mr. Montgomerie, is paid in proportion to his risk, which is again to be estimated by the distressess of the borrower; and the malikana and kurcha must be at all events, deducted. The collector of Behar states the expenses of a native collector over a pergunnah yielding two or three lacks of rupees, upon the principle of a village assessment, at 2 per cent.

58. The board must however consider and determine upon the objection of the expense, supposing ultimately a necessity of incurring it, in the degree

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stated. The question is—whether we are authorized to establish it, at an expense so great as that stated by the collectors of Tirhoot and Sarun; and I think a trial, under the suggestions now pointed out, should be made previous to an absolute decision upon it.

* *Sic orig.*

59. I acknowledge that I consider the necessity of introducing tehsildars, or native collectors, which is essential to the proposed plan, as a principal inconvenience attending it. This officer stands between the inferior tenants and the collector, supplying the place of a Sudder farmer. I do not think the substitution, attended with such great advantages as it may apparently have; government can never afford to reward the tehsildars in a degree sufficient to preclude temptation, and must rely upon its coercion over them; but coercion cannot be exercised, without understanding the detail of the duties committed to their management. If it be contended that the tehsildar is liable to dismission, and that therefore, the principle of corecion is stronger with respect to him, than in the case of a farmer, who cannnot be dismissed; on the other hand, it may be observed, that extortion in the latter, may be punished by fine and damages, and that he has in self-interest, under the supposition of a permanent system, a greater motive to restrain him than a native collector. The latter, will regulate his conduct by the estimate which he forms of the abilities of the collector under whose authority he is placed; if he knows him to be vigilant, active, and well-informed, he will be cautions, diligent, and honest: if he supposes him to be otherwise, and that he can misbehave with impunity, he will intrigue with under-renters, or abuse his influence, withhold true knowledge, and impose upon his principal by misinformation. The plan in its detail, by fixing the rents, removes a grand opportunity of abuse in the tehsildar.

60. The objections which I have gone through, may be reduced in great measure, to the detail of the system, and the difficulty of executing and controlling it. The collector of Tirhoot with great candour, acknowledges this; and with a diffidence which is highly to his honour, observes, that many evils must inevitably present themselves under the superintendence of men of an ordinary stamp, in the execution of systems adapted to the genius and comprehension of a favoured few.

61. I most certainly agree with him, that systems of management should be adapted to ordinary capacities; and so far an objection lies against a plan which requires a considerable degree of knowledge, and great exertions; but on the other hand, when the object of the system is considered, the establishing the proprietors of the soil in the management of their lands and rents; the importance and justice of the consideration ought to weigh against arguments founded on convenience alone, and a trial should at least be made, particularly since we find it practicable, in some instances.

62. The collector of Sircar Sarun reckons the number of zemindars, in twelve pergunnahs of his division, at 353; the collector of Tirhoot does not specify their number, under him. The renters in the districts of Behar and Shahabad must be in a much greater proportion, than the number above stated. The collectors of these districts do not however object to the plan proposed. Mr. Law has given proofs of his ability to execute it, and Mr. Brooke speaks with a confidence that promises success, the expectation of which, may be [457] reasonably presumed from his past exertions. Why, it may be asked, is the plan deemed practicable and advantageous by them, when so many difficulties occur to the other collectors of Behar? The difficulties of the execution, can only be in proportion to the detail; and, as far as I can judge, this must be greater in Behar and Shahabad, than in Tirhoot and Sarun.

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63. Upon the whole, I do not see sufficient objections to sepersede the first proposition, which is the foundation of all the rest. Two points are necessary to be attended to:—

Firstly.—That the instructions for the execution, be more detailed and calculated to point, for the information of the collectors, the mode by which the present difficulties, as far as we can judge of them, may be removed:

Secondly.—That the settlement with the proprietors be progressively and partially formed: so that knowledge and experience may be gradually acquired, and the difficulties in one place, be surmounted, before the plan is attempted, in another.

64. I have omitted the consideration of some particular queries and local observations made by some of the collectors. Where these are not answered by the general resolutions; special replies and orders may be communicated.

Resolution 2nd.—That the settlement be made for a period of ten years certain, with a notification that, if approved by the Court of Directors, it will become permanent, and no further alteration take place, at the expiration of the ten years.

65. Objections to this, are stated by the collectors of Sarun and Bauglepore: those of the former, have been enumerated and considered.

66. The collector of Tirhoot does not specifically object to the resolution, though he does virtually, by proposing another different in principle; viz. That it be declared, a final settlement will be made at the end of the ten years, according to the assets of the country, at that time. The collector of Bauglepore assumes other grounds:—the imperfections and abuses which at present exist, in the system of the Mofussil collections; that the zemindars and farmers making it a rule to collect in whatever manner their predecessors collected, unless there are stipulations to the contrary, every unjust and destructive custom will become in some degree, sanctioned.

67. To this I shall first reply admitting what I believe to be true, that we are not fully informed of all the abuses which are practised by zemindars, farmers, and their officers, in the detail of the collection, or fully prepared to to correct in every instance such as we know or presume to exist, by specific regulations; much may however be done, and many rules may be established for remedying existing evils; and if the country has supplied the resources for so long a period, subject during it, to the great abuses affirmed to exist, it ought to be in a much better condition at the end of ten years, than it is at present; supposing regulations established and enforced, which is certainly practicable; besides, as many of these abuses have arisen from annual settlements, and the necessity which the renters have thereby been under, of resorting to unthrifty expedients for making good their engagements, the cause being removed, the effect may in some degree, be expected to cease. As to Mr. Bathurst's proposition, I agree with the board of revenue, in deeming it unnecessary and impolitic; unnecessary, because it will be in the power of government to adopt such a principle at the expiration of the ten years, if then judged more advisable than the confirmation of the existing settlement; and impolitic, because the previous declaration might tend to discourage industry and improvement.

68. As to the assurance proposed to be made to the proprietors, that if the settlement be approved by the Court of Directors, it will become permanent, and no further alteration take place at the expiration of the ten years, I entertain some doubts of its propriety.

69. The intention of making it, is to give fuller confidence to the proprietors of the soil than a ten years lease will afford. I am not sure that it will have this effect, in any material degree: to those who have subsisted

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upon annual expedients, a period of ten years is a term nearly equal in estimate, to perpetuity. The advantages of the last years of the period, must depend upon their exertions during the first, and if these are neglected in the outset, few of these zemindars will be in possession of their lands half the prescribed term. Their own security, without the declaration, requires exertions in the beginning of the lease.

70. Towards the close of it, or after some years have elapsed, when they are become sensible of the advantages of a permanent system, and have acquired a confidence in the assurances of government, and the stability of its measure (and experience alone will teach it) then they will be anxious for the confirmation of a system which they find advantageous. There may be particular instances to the contrary; but, generally, I conceive that the natives would receive such a declaration without much confidence in it, referring their belief to time and experience. If it be admitted, that their confidence in public measures and declarations has been shaken by the fluctuation of system, this reasoning will be just.

71. But it may be asked, what positive objections occur to the declaration? In my opinion, the following:

72. That we cannot answer for the confirmation of it; and if it be not confirmed, the confidence of the natives will be shaken. For if they act upon the declaration, it must be under a conviction that it is well founded; and if this conviction be afterwards done away, [458] they will suspect all assurances. It is true that nothing certain is promised, but those who rely upon the certainty of the notification, will, if they are disappointed, conclude that it was meant to deceive them. With others, who are not stimulated by it, the declaration is of no importance.

72. But it may be further asked, what reason I have to suppose it will not be confirmed? My answer to this is, that whatever confidence we ourselves have, in the propriety of the measures which we mean to adopt, we cannot pronounce absolutely upon their success, without experience; and before we recommend the perpetual confirmation of a general measure of so much importance, we ought to have that experience. I am not sure that the plan will be executed with such ability, as to justify a recommendation of its confirmation in perpetuity:—Of this, we can only judge, when we have seen the progress and conclusion of the settlement. This argument holds good, whether the effect of the declaration be greater or less than I suppose, and the letters of the collectors of Sarun and Tirhoot prove the propriety of it, as well as that of the acting collector of Bauglepore, upon different principles.

Resolution 3rd.—That the jumma, which each zemindar is to pay, be fixed by the collector on fair and equitable principles, with the reserve of the approbation of the board of revenue, to whom the collector is to report the grounds of his decision on the jumma, according to the best accounts which he can procure of the value of the lands, without a measurement of them. That if he should deem it eligible, he may call upon the zemindars to deliver in proposals for renting their lands, but that this judgment is in the first instance, to determine the amount.

73. The objections to this resolution, as made by the collector of Sarun, are included in those which have been discussed. The collector of Tirhoot urges the necessity and difficulty of investigating the Mofussil accounts: and those of the acting collector of Bauglepore apply more immediately to the Muscoory talooks, which I think with him, should be continued under the jurisdiction of the zemindars.

74. With respect to the Huzzorry mehals of Bauglepore, the acting collector observes that, with such information as stands recorded in the

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cutcherry, joined with experience and local knowledge, the jumma may be fixed, with sufficient exactness: and the collector of Tirhoot, in stating the mode of fixing the jumma at present, gives a rule for his own conduct, viz.—The jumma of each village is taken for four years, or sometimes more, and the prospect of the current year's produce considered, when the aumil and the Malik, or proprietor, agree to the medium jumma.

75. This last, seems a very fair rule; but how the information pointed out can be obtained, without some examination of the Putwarries, accounts, and without the discrimination mentioned by Mr. Bathurst I am at a loss to conjecture.

76. The objections to this rule, will in a great measure be obviated, if time be allowed the collectors for finishing the task prescribed in it; and this must be done.

77. The board should, however, determine what is meant by fair and equitable principles; and I would accordingly propose the following definition:

78. That the average produce of the land for common years, say of three or four, be assumed as the basis of the settlement; and that from this a deduction be made, equal to the malikana and kurtcha. The collectors must of course take care, that the produce be duly ascertained. In any case of great uncertainty, they may be authorized to measure the lands; but this should only be done on the grounds of particular necessity, and a report be made to the board of revenue, whenever it is undertaken. There is some difference between this proposition, and that for the settlement of Bengal. The prevailing system in Behar allows the investigation of the Mofussil accounts in that province, with more facility than in Bengal, where they cannot be procured, without much labour, expense, and delay.

Resolution 4th.—That the gunges, bazars, hauts, and other sayer collections, be not included in any settlement with any zemindar; but that for the present they remain under the exclusive jurisdiction of an officer appointed by the collector, who is to propose such regulations as he may think best calculated for regulating and and collecting the duties.

79. Amongst the objections urged to this proposition, I find one only stated against it, as an invasion of the zemindarry rights; and this is very pointedly made by the acting collector of Bauglepore, who observes that, on asking the sentiments of a zemindar upon the separation proposed, he replied with sullen emphasis, "That government if it pleased, might take from his whole zemindarry."

80. If the same objection existed in the other parts of Behar, I conclude it would have been stated. The reason why it is not, may possibly be this, that the system of management adopted in Behar for so many years, having been calculated to destroy all ideas of right in the proprietors of the soil, beyond their admitted claims to a tithe of their proprietary rights, they consider all besides this, at the discretion of government; whereas in Bauglepore, the management has partaken more of the nature of that established in Bengal, and the zemindars will urge their claims with a confidence proportioned to it.

81. If this were not the case, I should conclude that the principle recommended, ought to be extended to the gunges and sayer held and collected by the proprietors and tenants of the altumgha and jaghire lands; for, as far as right is concerned, I see no reason why that of the zemindars should be invaded, whilst men of another description are left [459] unmolested; nor, if public utility only be consulted, why the inconveniences resulting from variable rates in one instance, and the number of managers, should not operate equally to prove the necessity of a reform in another, and the propriety of undertaking it.

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82. In Bengal, I conceive most of the zemindars would argue in the manner pointed out by the acting collector of Bauglepore; nor do I think the observation of the board of revenue a sufficient reply to it. That, considering the actual practice of the government they were subject to, long before the administration of the present rulers, the adoption of the settlement would leave them no ground of complaint; and that in general, they would agree to relinquish the sayer collections, to obtain a permanent assessment of their lands. is a doubtful opinion—they ought and must submit, but that the submission would be voluntary cannot be affirmed; but a government should consider what is right in itself, and not merely to be influenced by the opinions of its subjects.

83. In the propositions for the settlement of Bengal, I extended the regulations regarding the gunges as far as I could, without a declared violation of proprietary right; but the arguments against the measure in Bengal, are much stronger than in Behar, to which the present discussion applies; and I shall hereafter state them.

84. The distribution of property in the Behar province, obviates an objection, which, from a differrent state of things, would occur to the measure in Bengal.

85. Admitting therefore, for the present, that the zemindars do not in that province, contend for the right of possession with repect to the gunges, the question goes to the propriety of the measure, and to the extent in which it shall be carried into execution.

86. To the separation of the gunges from the zemindary jurisdiction, I find no objection urged; and the propriety of it, with an exception of the acting collector of Bauglepore, is admitted by the other collectors of Behar; but the collector of Sarun objects to separation of the haut, bazar, and petty sayer duties; and the collector of Tirhoot, who adds the bazars to the gunges, excludes a number of articles, commonly estimated in the sayer, in all eleven, because they are included by the putwarries of each village in the same accounts with the mahall, or land tax, and considered by them as attached to it, and their separation would bring on endless disputes, and multiply inconveniences instead of diminishing them.

87. If these articles be examined although they may be denominated sayer, many of them will be found very different from custom-house duties, in which sense the term is often understood; indeed, I have always conceived the sayer to mean articles of revenue distinct from the land tax. Thus the rent or revenue levied from fisheries, for a right of grazing on cocoa or palm trees or orchards, and some others, cannot be considered in the native custom-house duties, but much more so as rents.

88. There is a distinction between hauts and bazars; the former, are markets held on certain days only, and resorted to by petty venders and traders: they are often established in open plains, were a flag is erected on the day and at the place of purchase and sale.

89. Bazars are daily markets, though, on particular days, it is not unusual to have in them a haut, where a number of petty venders, besides the established shopkeepers, frequent them.

90. In gunges, the chief commodities sold are grain and necessaries of life, and generally wholesale. They often however include bazars and hauts, where the articles are sold in retail, and in greater variety; and this in towns is commonly the case.

91. Independent of the question of right, I am of opinion that neither the collections on account of the sayer generally, nor the hauts, should remain under the charge of the collectors; and that such a measure, would multiply labour

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and expense, without producing any adequate convenience. With respect to the bazars, the same objections occur in a degree, unless they are of considerable importance: but these, as well as the gunges may, for the purpose of regulation, be placed under their authority.

92. Before a final determination is made upon the general question, whether the gunges, bazars, sayer and hauts, should be separated from the jurisdictions of the zemindars, I would propose some queries to the collectors, as to rights. In the meantime the settlement may be made, with the proprietors of the soil, agreeable to the terms of the second resolution, in order to afford the collectors due means of obtaining more particular information into the nature of the sayer generally; or the gunges and bazars only, may be excluded, and the hauts and sayer be included in the zemindary assessment, under a claim binding the proprietors to submit to such regulations and limitations regarding them, as may be hereafter determined upon. With the information required, before us, we can then determine, whether abuses in the sayer collections are such as cannot be remedied without a declared violation of proprietary right supposing it to exist; and whether they are of such importance to the welfare of the community as to justify an infringement of that right, at a period when we profess to confirm and strengthen the rights of the zemindars.

93. There is also a specific case with respect to gunges and bazars, which merits attention; that is, where a proprietor, not the zemindar, has purchased them, and holds them and no other land To dispossess him, would be esteemed a very great hardship, since, in other words, it is to take away his whole property from him; and this, in Bengal would excite [460] much clamour and discontent in the proprietors; nor do I see, in this case, how justice can be done to the proprietor, without an invasion of system, that is, by the government paying him an equivalent for his property and profits, instead of demanding the revenue from him.

94. With respect to Ramghur, the regulation must be special; and I shall state what I have to say upon that district separately.

> *Resolution 5th.*—That the jumma of each zemindarry being assessed, the amount thereof shall be apportioned upon the different villages in it, if possible, previous to the conclusion of the sudder jumma, either by the zemindar, who is to be required to make the distribution, or collector; or, subsequent thereto, under a clause binding each zemindar to deliver in an account of the assessment on the villages apportioned to the sudder jumma, within three months from the signature of his cabooleat; and that it be notified to the zemindars, that a portion of their estates will be sequestered, and sold, to make good any deficiency of the revenue paid by them; and if the government should think proper to alienate the land sold at the amount of the assessment, as delivered by them, they shall not receive any remission, on account of the inaccuracy of their statement.

95. No objection is made to the principle of this resolution; but the collector of Sarun states various reasons why the distribution of the village assessment ought to be performed by the collector, and not by the zemindar. They may all be reduced to this; that with a view to defraud the government, or individuals, the proprietors or possessors of villages will rate them unequally.

96. The different cases which he states are possible; but intentional fraud, when proved, may be punished legally by fine and damages. He supposes a zemindar to have mortgaged a certain number of his villages, and that to prevent the mortgagee obtaining possession, he will overvalue the produce; as the possession of the land will entail an annual loss upon the mortgagee, he will

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renounce his claim rather than prosecute it. He reverses the case, by supposing the mortgagee in possession; but this can only be possible, where the mortgagee is a principal zemindar possessing many other villages.

97. A general regulation may be formed to correct this practice; but I would leave it to the collectors to distribute the assessment, or demand from the zemindars the distribution, as he may think proper, adopting, in the latter case, such corrections as from information he may be enabled to make.

98. The term of three months I consider too short for preparing this record, in whatever manner it be done, and would extend it at least to the first year of the lease.

Resolution 6th.—That if there are villages, of which there are no proprietors, the settlement of them be made with a farmer, for the term of ten years.

99. Upon this resolution, the following queries have been made:—

1. The collector of Behar requires information, whether the farmer's son or heir is to succeed to the lease.—2. The collector of Shahabad states the following questions:—

First, Whether villages, of which there are no proprietors, shall all be let out to one farmer, or in different lots, to different teekadars. Secondly, whether the farmers or teekadars of such villages are to receive a similar assurance to that given to zemindars, of a Mokurery at the end of ten years, or not.

100. The decision of the first query should be left open, I think, to the discretion of government. Where the heirs are capable, I see no objection to confirming them in possession, during the remainder of the lease, if they are willing to undertake it: where they are minors, or females, or where the succession to the property of the deceased farmer is disputed by many, the remainder of the lease may be better disposed of. In a contingency of this nature, the convention ought to be reciprocal between the parties concerned in it. To the queries proposed by the collector of Shahabad, I think the following answer should be given:—

101. That the villages be not all made over to one farmer, but disposed of in lease to several, according to their value and situation, and the character and responsibility of the farmer.

102. To the second, that a promise of Mokurrery at the end of the lease be not made, for the reasons which I have assigned under the former resolution, as well as on the suggestion of the board of revenue.

103. It is unnecessary to repeat the arguments of the collector of Bauglepore, which have been before noticed and replied to.

Resolution 7th.—That the sudder kistbundy be so regulated, as to afford the zemindars all possible convenience in the discharge of their rents, with a due regard to the security of government; and that the collector report whether any and what inconvenience would ensue, from extending the period of the sudder kistbundy to two months instead of one.

104. I shall quote the observation of the board of revenue, on the remark made by the collector of Behar on this resolution: that it appears to apply only to the first part of the resolution, the regulation of the sudder kistbundy, according to the convenience of the renters. [461]

105. I am decidedly of opinion, that the kistbundy ought to be monthly; and that the reasons stated against the extension of it, are solid; the alteration would be attended with risk, which prudence ought to avoid.

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Resolution 8th.—That, as the number of persons paying revenue immediately to government, may, in consequence of forming a settlement with the zemindars, be greatly increased, the collector report if it will be necessary and advisable to appoint tehsildars to receive the revenue, from a certain number of the landholders; and whether any and what additional expense will be required on this account.

106. My remarks upon this, have been already detailed. With respect to the expense, I see no reason to apprehend that the establishment of teshildars, will diminish the resources either in Shahabad or Behar. In the districts of Tirhoot and Sarun, where the increase of charges are stated enormously high, we shall be better enabled to judge, when some progress is made in the settlement, as this will be progressive; the expense will of course keep with it.

Resolution 10th.—That unless any objections, arising from the insufficiency of the number of Sicca rupees in circulation, should occur, all engagements between government and the zemindars, talookdars, and farmers, be made in Sicca rupees, and that no other species of rupees be received in payment of the revenue; and, if any such objections should occur, that the collectors be required to detail them, and to state their opinion with as much accuracy as they may be able, as to the additional number of Sicca rupees which it would be necessary to introduce into the circulation of their respective districts, to enable the zemindars, talookdars, and farmers, to pay their revenues in that specie.

107. The stated insufficiency of the Sicca rupees in circulation, is an insuperable obstacle to the immediate declaration of this specie alone, being the legal tender of payment; yet the collectors of Shahabad and Behar do not urge this objection.

108. The information given in the last part of this proposition, is not so ample as I could wish: indeed, it may be presumed of difficult attainment. The following, is all that I can collect upon it.

109. In Tirhoot, the Sonaut rupees with respect to Sicca, are stated in the proportion of two to one.

110. In Purneah, the Sicca rupees are said to make no part of the actual circulation, and never amount to a considerable quantity: that, to carry the resolution into effect, the currency must be changed, and a number of Sicca rupees, equal to the whole circulation, be introduced. This is estimated at twenty lacks of rupees. In Sircar Sarun the quantity of sicca required for the circulation, is stated at one year's produce.

111. The objections to the resolution, and the grounds on which they stand, are as follows:

That the ryots pay what they receive for the produce of their goods, which are not siccas; the zemindars, what they collect from them by impelling zemindars to pay siccas. The compulsion extends through the under-renters to the ryots, upon whom the weight of the shroffage ultimately falls.

112. The resolution would afford an opportunity for the greatest impositions upon the ryots.

113. But although there are objections to compelling the zemindars and renters to make good their payments in Sicca rupees, I agree with the board of revenue, in the propriety of the resolution,—

That all engagements between government and the zemindars and talookdars should be in Sicca rupees; and that further, a clause should be inserted, obliging

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them to pay the same species of rupees to the collectors, as they receive from their under-tenants.

114. This clause has a reference to the future regulation of the coinage, when, in consequence of the proposed coinage, Sicca rupees become more in quantity. The zemindars and talookdars, without the clause, may protract the progress of the coinage, by an intermediate exchange of the sorts which they received for the Sicca species.

115. I agree with the board of revenue in the propriety of establishing printed forms of pottahs, as suggested by the collector of Behar; but they cannot, I think, be prepared in time, for the new settlement. I wish also to know, if the proposition is meant to extend to the pottahs given by the zemindars to their under-tenants.

116. The collector of Shahabad states also an important query—whether, after the conclusion of the settlement, the zemindars are to be allowed to borrow money, on the credit of their estates; or to dispose, by sale or otherwise, of such estates or any parts thereof, registering such sales or transfers in the collector's cutcherry, for the purpose of ascertaining from whom the revenue of government is demandable.

117. The collector of Behar, in an address to the board of revenue, of the 30th July 1788 which was submitted to the decision of this board, proposed an alteration of the 53d and 56th Articles of the Revenue Regulations, the former of which, prohibits the conferring of any grants of lands, or authorizing any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the board of revenue; and the latter, prohibits the sale of lands belonging to any zemindar or other proprietor, without the previous and [462] express sanction of the Board of Revenue, which could not be given, without that of the Supreme Board.

118. I have always proceeded with caution, in recommending alterations of the public regulations. The restriction conveyed in the 53rd Article existed long before the date of the regulations referred to, and was suggested originally, I believe, with a view to prevent collusive transfers, and particularly to guard against the influence of the public officers over the zemindars.

119. As it now stands with respect to Behar, considering the great distance of that province from the seat of Government, it must operate virtually to the prohibition of all transfers, to the depreciation of real property, and the evident inconvenience and distress of the proprietors in many cases.

120. I would therefore propose the revocation of the 53rd Regulation with respect to Behar, and that the question of the collector of Shahabad should be answered in the affirmative. A new regulation must of course be substituted in lieu of that annulled, with the necessary cautions and provisions. It is not absolutely necessary that it should form a part of the present instructions. The notification of the permission will be at present sufficient for the renters.

121. With respect to the 56th Regulation, it cannot be rescinded, without a deviation, from the orders of the Court of Directors; nor would I, independent of this, recommend it. The power of distraining, may be delegated to the collectors; this, will be sufficient for them, and the sale be postponed, for the orders of the Supreme Board as at present.

122. The resolutions of this Board, on the 13th July, in reply to the query stated by the collector of Shahabad in the affirmative, whether the settlement is to be made with Rajah Bickermajeet Sing for his own zemindarry, uniting his malikana villages to the khalsa lands, as before the allowance of malikana took place.

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123. But the same resolutions direct, that no settlement be made with him, until he shall have discharged the balances due from him, and the claims upon his malikana lands. It becomes a question, therefore, in case the rajah should be unable to make good his arrears, whether the lease of his own zemindarry shall be granted for the period of ten years, as this would exclude him from the possession during that time. I think it would be more equitable to limit the period of the leases in this instance, to three years, by which time, the objects of this arrangement may be completed, and the rajah be then restored.

124. In all cases where the zemindars have resigned the management of their lands, retaining possession of the malikana or tithe, it should, I think, be established as a general rule, that the whole be reannexed, and that they be required to enter into engagements for the whole zemindarry, including the malikana. The terms of the lease will, in this case, be regulated by the definition of the terms of the third resolution; if they decline, the settlement should be made with others, and the zemindar receive his malikana in money.

125. All grants of malikana confirmed by the Supreme authority, are of course to be excepted from this rule, and should be reported; and we must establish provisions for cases in which the malikana, after authorized separation may have been mortgaged or sold.

RAMGHUR.

126. I have separated the consideration of Ramghur from the other parts of Behar, as the circumstances of it, are in some respects peculiar to it.

127. It does not appear that the collector makes any general objections to the proposed plan of settlement; but he states some queries and remarks relating to particular districts, which are now to be considered.

128. Currekdeah and Chakye:—The questions regarding these pergunnahs are two.

Whether the objections made by the collector to committing these districts to the charge of the zemindars are to be deemed valid, or not.

Whether Mokurrery pottahs, which have been granted in these districts by former collectors, are to be held valid; if so, and it should be decided that the zemindars are to have charge of their lands, from what funds are they to keep up an establishment for the collection of their revenues and police of their country, as they will have no right to collect more than the amount of those pottahs.

129. The state of these pergunnahs, is thus described; That they are held by a number of talookdars and gnatwars, all of whom have separate pottahs. The revenue which they now pay has continued so long without alteration, that each man considers his land held at a Mokurrery tenure. The pottahs have continued from year to year.

130. He gives his firm opinion, that the only way to preserve these two places, in their present quiet state, which is of such great consequence to the low countries, is to confirm the Mokurrery pottahs. That the Rajah of Currickdeah is ignorant, incapable of business, involved in his circumstances, and has no man to manage for him. That the zemindars of Chokye declined holding their lands some years ago; that the two brothers zemindars are, at variance with each other; and that the talookdars and gnatwars, if the zemindars were restored, would fly the country from their oppressions. [463]

131. From this description, it would seem that the object of a permanent settlement with the actual proprietors of the soil, has been already accomplished in the two districts; yet it also appears, by the account settlement, that a small

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increase was levied upon them last year, and the collector himself, proposed an addition of 10 per cent. in opposition to the idea of a Mokurrery tenure.

132. The collector, upon a presumption that the zemindars of these districts, will not be reinstated in the possession of their lands, proposes that the Nankar villages should be appropriated, as at present, to the maintenance of the Currickdeah Rajah, which in that case, would be proper; and further, that he allowance now made to the Chakye zemindars by the Company, may be struck off, and the Mokurredars be obliged to pay their malikana in lieu thereof, which they can very well afford to do.

133. To this last proposition, there is an objection on the face of it, that it is an enhancement of rents already fixed: before it is adopted, the collector should be called upon to reply to this objection, and if such a measure would not be considered by the puttahdars as an infringement of the rights confirmed to them by Government.

PALAMOW.

134. The settlement of this district is now made in the name of the young rajah, but the whole responsibility rests with his relations and Dewan Sheopershaud Sing. The question regarding it is, whether the rajah's name should be left out of the engagements for ten years. The collector recommends the confirmation of the present mode.

135. The Board will observe, that it is rather a deviation in form than in principle, from the resolution excluding minor and female zemindars. In all proceedings regarding the Ramghur districts, caution should be observed; and I would recommend the confirmation of the present system. The manager, unless peculiar objections occur to the measure, should be directed to execute the prescriptions on the fifth resolution for the distribution of the sudder assessment.

NAGPORE.

135. For the reasons and explanations assigned by the collector, in his letter of June the 20th, 1789, I concur in opinion with him, that the regulations should not extend to this district.

136. To save the trouble of reference, I subjoin a quotation from the letter:—

"The amount received from this pergunnah, being more in the nature of a tribute, than a revenue proportioned to the produce of the soil, the apportioning the present jumma on the village, will be attended with disadvantage to the Company, in case any of them should be hereafter sold at the assessed rate for a balance, because it is well known the country yields more than is paid by the rajah, consequently his villages must be much under-rated, to bring them within the sum he now pays. I am apprehensive the extending these regulations to this district, will be attended with very bad consequences; and that it will be better if continued on the footing it now is. For the people who are jealous and uncivilized, may suppose the taking an account of their villages, and sending a person to collect the sayer duties, is a prelude to some more serious innovations; and may therefore be induced to make a resistance in the first instance, by which a very heavy expense may be incurred, but no advantage reaped."

137. The explanation given by the collector of the sayer duties, deserves attention; he recommends that they be made independent of the zemindar, as it will be of great ease to the merchants.

138. For the collection of these duties he encloses a plan, the principle of which is, that the sayer duties be only levied upon the first sale of the goods, observing upon it, that the amount of them will fall off considerably at first, but

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that this will be amply made up, when the trade is set free from the various impositions and impediments to which it is now subject.

139. Upon a supposition that this plan be not adopted, he recommends that a darogah be appointed to remain at Chitra, and Naibs to each pergunnah, who will establish chokies at the several ghauts, and collect on the goods, agreeable to the present rate, on their entering the country; with this difference only that goods having paid duty at one ghaut, shall not be subject to any other demand in the districts under him; he further observes, that there are scarcely any established gunges in the country, notwithstanding its great extent; but three articles of the proposed regulations have an immediate reference to the duties collected at the gunges on the sale of goods.

140. From this explanation it clearly appears, that a great part of the sayer is in fact a rhadary duty, collected upon goods passing and repassing, which, by the public regulations, ought long ago to have ceased. The situation of Ramghur may perhaps have prevented the introduction of them there.

141. Considering this, and that the Company have thought proper to abolish all provincial duties, there cannot, I think, exist a doubt of the propriety of ordering the abolition of all such as fall within this description, and that of course, all chokies, as far as they are established for the purpose of collecting duties, should be withdrawn from the ghauts. Nothing seems more likely to contribute to the improvement of Ramghur than to frustrate the intercourse between that district and others, whether belonging to the Company or not. The abolition of the duties will of course occasion a diminution of the public revenue; but the object is of sufficient importance to warrant it. Ramghur, from its situation, and the nature of the soil, rocky and unprofitable, can never be brought into a more populous or cultivated state, unless great encouragement to new inhabitants be held out; great part of the district is mountainous, and overrun with impenetrable woods. [464]

142. If the Board concur with me in this determination, the question is then reduced to the collection of duties on the sales of goods at the gunges, bazars, and ghauts; and the fourth resolution, with the subsidiary explanations and queries, may be applied to the districts comprising the collectorship of Ramghur.

143. The objections stated to the declaration of the Sicca Rupees, as the only legal tenders, are sufficient to prevent the publication of it; and although the collector rather recommends the protraction of the kists to two months, as a relief to the zemindars, I do not think the general rule should be modified to this particular instance.

144. The entire rental of the districts under the Ramghur collectorship, which are regulated, according to the Behar year, amounts to Sa. Rs. 89,220. 10. 6. 2. only; and, exclusive of the districts already adverted to, there are two only remaining, Ramghur and Kendy. The resolutions regarding this district, if the observations which I have made should be approved, must be special; and I think it must become an exception to the general plan proposed for Behar.

145. I do not observe, in the correspondence of the collector, any specific rules for the security of the ryots. I well know the difficulty of making them, but some must be established. The great point required is, to determine what is and what is not oppression, that justice may be impartially administered, according to fixed rules. In Behar the variation in the demands upon the ryots, are not so great as in Bengal; the system of dividing the produce affords a clear and definite rule, whenever that prevails; and the regulations need not be so minute, as those which I proposed for Bengal.

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146. I have taken the liberty to prepare, for the consideration and determination of the Board, the propositions which result from the preceding considerations, in the form of resolutions, together with the draft of a letter to the Board of Revenue upon the subject of the settlement. This mode will facilitate decision, which should be made with as little delay as possible, as the Fussily year is nearly expired: but delay is of small comparative importance to the propriety of the resolutions. I have neither noticed Midnapore nor the Salt Districts; but shall lose no time in submitting to the Board my sentiments upon them.

147. It will however be proper to mention in this place, a proposition of the collector of Tirhoot, for resuming the grant of dustoorat to the rajah of that district, and for making him an allowance of 12,000 Rupees annually, in compensation for this resumption. The dustoorat, as the collector informs us, was originally granted by Aliverdi Khan, was subsequently confirmed by Cosim Ally; was resumed by this Government in 1178, and again restored in 1185;—during the resumption, for seven years, an allowance of 12,000 Rupees was given to the rajah in lieu of the dustoorat; and I find by the public accounts, that the annual collections were from 12,900 to 14,500 Rupees. The dustoorat comprehends a variety of articles, of which the following is an enumeration, for the Fussily year 1187, taken from an account obtained by me at Patna, from the rajah.

1.	Sudderee	4,629
2.	Erk Annee	14,152
3.	Pergunnatee	4,000
4.	Dustoor Mohurer	750
5.	Dustoor Mokuddum	4,168
6.	Malikana	10,066
7.	Dustoors Tufkao	1,507
8.	Mokurrery	5,059
9.	Serf	4,294
	Total without fractions—Rs.	48,628

If Mr. Bathurst's proposal for resuming this allowance be approved, the Company will gain the difference between the above sum, and the allowance which may be granted to him in compensation. From the great disproportion between the actual amount of the dustoorat, and that collected under this head, when it was resumed by Government, I am inclined to believe that many additional articles have been annexed to it. Those stated are, I understood, collected indiscriminately from all the pergunnahs under the rajah's jurisdiction, and even from the jaghiredars: whether they are oppressive, or not, can only be determined, by knowing the amount of the entire assessment upon those who pay them. The terms of the grant, as far as they relate to the question of resumption, are, "on condition of discharging the revenue and supporting the interest of Government." The collector thus interprets the original, and properly, I think; and is of opinion that the terms are conditional, and afford a ground for resuming the dustoorat, and granting a compensation in lieu thereof. But the terms are, I think, too general, to authorize this conclusion. Though I strongly object to the principle and nature of such grants; yet considering the mode in which that in question, as being made, and subsequently confirmed, as well as the increase levied in the last fourteen years from Tirhoot, stated by the collector at 86,867 rupees, I have since doubts of the propriety of adopting the proposition for the resumption of the dustoorat,—the malikana forms a part of it. I would, in the first instance, propose obtaining further information upon this subject; and have accordingly formed resolutions

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for the purpose, which will explain, without repeating them here, the nature of the information required.

148. Some of the proposed resolutions have been suggested by the letters from the collectors, the subject of which is not particularly adverted to in this minute. The tendency [465] of them will be obvious without a particular explanation; and I have annexed such of the Bengal propositions, as appeared to me applicable.

149. In discussing general regulations, of importance to the welfare of the community, and the interests of the Company, I think it a duty to state all the material objections which occur, that I may neither be deceived myself, nor mislead the judgment of those who depend upon me for information. By this mode, the merit of new plans may be fairly estimated; many difficulties, by being foreseen, are obviated; and the principles of acting, being avowed and displayed, the errors or advantages flowing from them may be discriminated, and success or failure be traced to the principles themselves, or in the conduct of the system established.

150. That objections still exist to the proposed plan of settlement, is as evident, as that none could be adopted free from objections. They are, however, such as may be overcome, by a due exertion of diligence and understanding.

151. These reasons, will apologize to the Board for a detail which, to them, in many instances, may be deemed superfluous. I may further add, it is calculated to afford the Court of Directors that information which they have required.

(Sd.) JOHN SHORE.

The 18th September, 1789.

PROPOSED RESOLUTIONS.

Proposed Resolutions.

The Governor General in Council, having taken into mature consideration, the address of the Board of Revenue accompanying the replies of the collector of Behar to the requisitions of the 20th May last, now recorded, together with the Minute of Mr. Shore upon this subject, proceeds to pass his final determination upon the settlement of the Behar district for a period of ten years, to commence with the ensuing Fussily year 1197.

The Resolutions of the 20th May last, containing the plan of settlement, the Board will consider them in the form then recorded, and revoke, confirm, or alter them, with such additions and amendments as are suggested by the observations upon them, now under consideration.

Resolved therefore as follows:

That the First Resolution be confirmed, with the following addition and explanations:

First.—That if from want of sufficient materials or information, or on account of other impediments, the collectors of Behar should not be able to complete the settlement of all the districts under their charge, agreeable to the prescribed plan, within the period of the Fussily year 1197, the settlement of the districts wherein it cannot be adopted, be made for one year only, according to the principles laid down in the existing regulations of the 25th April 1788.

Second.—That in the execution of the fundamental resolution, the collectors proceed with due caution and information, it being expected of them that they be able to furnish, when called upon, clear and satisfactory explanations upon their proceedings, particularly in the article of the amount of the jumma.

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Third.—That where more proprietors than one possess an undivided estate, the settlement be made with them jointly, and they be left to determine the mode of management amongst themselves, with an option, in case of disagreement, to obtain a division of their lands at their own expense, and a proportional allotment of the revenue assessed thereon; the determinations of the majority of the proprietors, or of the majority of those present, in case the absence of any, to be binding on the remainder, as to the choice of a manager.

Fourth.—That where a portion of land stands in the joint names of several proprietors, or of one for many, but each proprietor has his separate share in his own possession and management, or in that of an agent for him, the settlement be made for each share, with the person in possession, and his lands be held exclusively responsible for the revenue assessed upon it.

Fifth.—In case of mortgages, if the mortgagee has obtained possession of the land, the settlement is to be made with him, and the proprietor to be declared entitled to succeed to his engagements on recovering possession, either by discharge of his obligation, or by the decision of a Court of justice. If the mortgagee has not possession, the settlement is to be made with the proprietor in possession, and the mortgagee in like manner succeed to the lease, in case of possession being subsequently adjudged to him.

Sixth.—If after due enquiries, and a reference to the Mofussil records, the proprietors of any lands cannot be ascertained, the lands *pro tempore* to be held khas; and the same mode is to be adopted with regard to absentees. In both cases, an advertisement to be issued, requiring the proprietors or absentees to attend within a period of six months; and if they should not be forthcoming at the expiration of that period a settlement to be made with a farmer for ten years, allowing a preference to the zemindar nearest in situation, on his acquiescence to the jumma, and terms prescribed by the collector.

Seventh.—That where the property of the lands is disputed, the settlement be made with the proprietor in possession, under an express declaration, that he is nevertheless liable to the claims upon the estate, which is transferable to any other to whom the property may be [466] subsequently adjudged. If any case should occur, where none of the claimants shall have been previously in possession, they are to be allowed to appoint a manager, until their claims shall have been determined in the dewanny adaulut; but if they should not agree to a manager, that the lands be held khas, and the surplus produce, after discharging the revenue, be kept in deposit untill the right of property be adjudged.

Eighth.—That where disputes exist concerning the boundaries of lands, they be left to be adjusted in the dewany adaulut, and the settlement be made in the meantime, for the lands in possession of the disputing parties respectively.

Ninth.—That if any petty zemindars be desirous of continuing to pay their revenues through a principal zemindar, as at present, in preference to the collector, or tahsildar on his part, they be permitted to do so and the settlement for their lands is to be made accordingly with such principal zemindar; but that in all such cases, a written declaration must be taken from the petty zemindars, setting forth their request, with the reasons thereof; and the collectors are to be particularly enjoined to be satisfied that such declarations are voluntary.

Ninth.—That it be declared optional with all proprietors to engage or not for the revenue of their lands; and that, in the event of their declining, from objections to the amount of the jumma, the collectors be directed to hold the lands khas, reporting the circumstance to the Board of Revenue, with the grounds on which they have fixed the amount of the jumma, that the Board may confirm the sum, or direct such further inquiry into the objections of the

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zemindars, as they may think proper. In the event of the jumma being confirmed, the, collectors are to require the zemindars to enter into engagements for it, and, upon their declining, are to let the lands in farm for the period of ten years.

Special, for BAUGLEPORE.

That the settlement be not made with the Muskoory talookdars of Bauglepore, described by the collector to be situated within the jurisdiction of the zemindars, and paying their rents to them, but with the zemindars of such districts, as heretofore.

The settlement having been concluded with the zemindar, he shall be required to enter into engagements with talookdars situated within his zemindarry, and paying their rents to him, for the same period as his own lease, not liable to any increase or decrease during the term of it. And the zemindar is to be required to deliver, within three months after the conclusion of his own settlement, to the collector, a record of the settlement entered into between him and the talookdars, specifying their names, their talooks, and the jumma payable by each.

In order to prevent undue exactions upon the talookdars in the predicament described, the following rules are to be attended to :—

That no zemindar be authorized to demand any increase from the talookdars under his jurisdiction, upon the jumma of the elapsed year 1196, although he should himself be subject to the payment of an increase in the jumma of the present year, except upon proof to the collector that he is entitled so to do, either by the special custom of his district, or by the conditions under which the talookdar holds his tenure, or that the talookdar, by receiving abatements from his jumma, has subjected himself to a demand for the increase, and that the lands are capable of affording it.

If in any instance, it be proved that a zemindar exacts more from a talookdar than he has a right to do by the terms of the settlement between them, or should be guilty of oppression towards him, the talook shall be separated from his jurisdiction, and the rents thereof in future be paid to the officers of Government.

PURNEAH, Special.

That, although the preceding resolutions must be understood as extending to Purneah, Tirhoot, and Shawabad, the Board, nevertheless, deem it necessary to take notice of some propositions from the collectors of these districts in order to prevent any misconstruction of their orders.

First, with regard to Dhurrumpore.—That although the board are sensible of the inconveniences stated by the collector, with regard to the management of this district, they cannot depart from the fundamental resolution, so far as to authorize a settlement to be made with farmers instead of with a zemindar.

That, to correct the stated evils as far as possible, the collector be authorized, in case the proposition should appear to him eligible, to appoint a sezawal at Dhurrumpore, for the general purpose of controlling the conduct of the zemindarry agent, and of protecting the ryots against arbitrary demands; and to report all such circumstances relating to their conduct, as may be requisite for his information. The sezawal is not to interfere either in making the settlement, or in collecting it from the Mofussil farmers or ryots, or in any matters of adaulut jurisdiction; but the collector may, if he should think it proper, empower him to receive the revenues when collected from the zemindarry agents, and to take care that the stipulations of Government are fulfilled previous to the dispatch of any part of the rents to the zemindar of Tirhoot.

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With respect to revenue complaints, the sezawal may be authorized to hear them, and decide upon them; and the collector will prescribe such rules for his conduct, in this respect, as he may deem necessary [467].

In concluding the settlement with the zemindar, considering the capacity of the district, the Board expect that a provision be made for the charges of the sezawal, without burthening Government with the expense of his salary and establishment.

Ordered.—That the Board of Revenue, having obtained the necessary information, give their opinion on the propriety of separating the district of Dhurrumpore from the collectorship of Purneah, and of annexing it to that of Tirhoot.

NATPORE and GORAREE.

Under the declaration for the exclusion of the zemindar, contained in the ninth resolution, and the authority delegated to the collector in consequence thereof, it appears to the Board that the evils resulting from the influence of the zemindar may be obviated, and corrected, without a formal annihilation of her proprietary rights. Her authority over the districts in question, in consequence of the resolution is entirely to cease.

TIRHOOT, Special.

On the plan of settlement proposed by the collector of Tirhoot, the Board deem the following observations necessary for his information.

That, by the general resolutions prescribed for his guidance, a settlement is to be made with Mahdoo Sing, for his milkeeut lands only, and with the other zemindars and talookdars for their lands.

That the settlement be made with the rajah, independent of the dustoorat, the Board reserving their final resolutions upon the collector's proposition for resuming it, until the receipt of the information now required from him.

First.—The component articles of the dustoorat, and an explanation in what manner the collections on this account are made, and whether any, and what articles have been added to it since the restitution in 1185.

Secondly.—That the collector give his opinion, whether he deems any of the articles composing it oppressive.

That the collector be authorized to take into his own charge, the collection of the dustoorat, in those pergunnahs which are not included in the milkeeut of Rajah Mahdoo Sing, keeping the amount in deposit; and with respect to the dustoorat in his own milkeeut, that the rajah be authorized to collect it, until a determination upon it to be made, under an obligation to account for the money so collected, if required to do it, and to abide the decision of Government:—that the collector immediately require from the rajah, a particular account of his collections on account of dustoorat, during the two last years; and that to enable him to compare and verify the above account when obtained.—Ordered.

That the accountant of the revenue department do furnish the collector of Tirhoot with copies of the accounts in his office, regarding the dustoorat.

Resolved further:—That the collector of Tirhoot be authorized to resume unauthorized Mokurreries, as well as lands alienated without authority, as far as they are resumable by the general regulation for the Bazee Zameen lands; and to require from the zemindar, or zemindars of Tirhoot a proportionable consideration in the amount of their respective assessments, in consequence of such resumptions, which will become a part of the jumma payable by them. With respect to lands farmed to favourites and relations at a reduced jumma, the

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collector will equalize the assessment as far as possible; so that the whole may be established upon a general footing of equality. The application of this consideration, will of course affect the terms of the settlement with Mahdoo Sing, as well as with the other proprietors with whom engagements are to be concluded.

SHAHABAD.

That the settlement be made with Rajah Bickermajeet Sing, for his own zemindarry, agreeably to the resolutions of the 13th July, after he shall have discharged the balances due from him, and the claims upon the malikana lands:—that if the Rajah should be unable to make good his arrears and the claims upon the malikana, that no settlement be made with the Rajah, but that the lands be let to farm for a period of three years only, including the malikana, or be retained khas, at the discretion of the collector: in either case the malikana is to be appropriated, agreeably to the resolutions of the above date, in discharge of the claims of Government and creditors upon the rajah, with a reserve of a proportion thereof for his subsistence.

RAMGHUR.

That, previous to a final decision upon the propositions of the collector, regarding Chakye and Currukdeah, he be required to give information on the following points:

First.—From what period the pottahs were granted to the talookdars, gautwars, and tukadars, and by what authority.

Secondly.—As he considers these pottahs mokurrery, whether the person holding under them would not deem the demand for malikana, proposed to be given to the Chakye zemindars, an infringement of the terms of them.

Thirdly.—Whether all the persons holding these pottahs are talookdars having a property in the soil, or any of them are farmers; and whether the zemindar, before these pottahs were granted, had not milkeeut lands distinct from the talookdarry lands. [468]

PALAMOW.

That the settlement of this district do continue, as at present in the name of the rajah, and under the responsible management of Sheophershaud Sing; that it be made for a period of ten years, the manager to be considered, as holding his office only during the pleasure of Government; that is, as long as he shall conduct himself properly, or until the minor rajah shall be of age to undertake the management himself.

NAGPORE.

That the regulations do not extend to this district, but that the settlement be continued on the present footing, and be extended to a period of ten years.

RAMGHUR AND KINDY.

That the settlement be made with the rajahs of these districts respectively, for a period of ten years. The jumma in all the above districts, is to continue at its present rate, with an exception of such remissions as may be allowed on account of the resolutions following regarding the sayer.

That the Kistbundy be formed, as at present, monthly. The distribution of the kists is left to the collector, who will of course take due care that the periods of demand are adapted to the seasons of produce.

That the collector, unless particular objections should occur, which he is to state, do take engagements from the proprietors and renters for Sicca

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Rupees; and that the kistbundy be drawn out in that specie. It is not meant to enforce the payment in this specie. The currency of the districts is to be received at its usual batta.

With respect to the sayer.—That all rhadarry duties be abolished, and that the chokeys at the gauts, as far as they are established for the collection of duties be withdrawn. If any of them should be necessary for other purposes that the persons stationed at them be strictly prohibited collecting any rhadarry duties.

With respect to the gunges, &c.—That the four general resolutions, with the subsidiary explanation be issued to the collector for his guidance.

That the above resolutions be communicated to the collector, in lieu of the ten original resolutions, which, as far as they are not confirmed by the above are to be considered as revoked.

2ND RESOLUTION.

That the first part of this resolution only be confirmed, namely,—"That the settlement be made for a period of ten years certain," and that the remainder be omitted.

3RD RESOLUTION.

That this resolution stand confirmed, and that the collectors, in carrying it into execution, attend to the modes which have hitherto prevailed, in ascertaining the assets, and fixing the jumma between the petty land-holders and principal zemindar or farmer, adopting in all practicable instances, the following general rule:—That the average product of the land for common years, wherever ascertainable, (assuming three or four for the calculation,) be taken as the basis of the settlement; and that from this, deductions be made equal to the malikana and kurcha, leaving the remainder, the jumma of Government. The Board rely upon the accuracy of the collectors, in the application of this rule; and they are authorized, in the event of great uncertainty, to measure the land. This uncertainty, however, is to be reported to the Board of Revenue, and the measurement not to be undertaken, but on the clearest grounds of the necessity of it.

That no remission upon the sudder jumma of the year 1196, be confirmed without the special sanction of the Governor General in Council.

The zemindar to let the lands of his zemindarry, under the prescribed restrictions, in what manner he may think proper; but every engagement contracted by him with under-renters, shall be specific as to the amount and conditions; and all sums received by any zemindar or renter, over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted, and be repaid with a penalty of double the amount.

That no person contracting with the zemindar or talookdar, or employed by him in the management of the collections, above the degree of ryots, shall be authorized to take charge thereof, without an aumulnama or written commission signed by the zemindar or talookdar, and copies of all such commission to be deposited in the sudder cutcherry of the collectorship.

4TH RESOLUTION.

That this resolution, as far as regard gunges, bazars, and hauts held within them be confirmed; but that it be not confirmed, with regard to the hauts, or to the sayer generally. With respect to these, a declaration is to be made to the proprietors and renters, that the Government will prescribe such regulations, as they may deem necessary. With respect to the articles which shall hereafter compose the sayer, and the rates of collection upon them, and

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in the hauts, the proprietors and renters are to be bound by such regulation, without claiming any deduction on account of the abolition of any articles of sayer, or reduction of the rates. [469]

That the collector proceed, with as much expedition as possible, to propose a plan for the regulation of the duties and tolls at the gunges, bazars, hauts, and several articles of the sayer; specifying whether any and what part of them are included in the mehal, and what articles they propose to abolish.

The Board postpone their final resolution on the following point:—whether the gunges, bazars, hauts, and sayer, shall hereafter be made over to the zemindars or not, until the report on this subject required by the Board of Revenue, and the information abovementioned, shall have been received, as well as answers to the following queries, now to be made to the collectors of Behar:—

First.—Whether, in admitting the rights of the zemindars to a property in the soil, they do not consider the gunges and bazars as much a part of that property, as any part of the lands in their possession?

Second.—If they do not, to point out the ground of the distinction.

Third.—To report whether the zemindars claim the gunges and bazars as their property; and whether they make any and what objection to the separation of them.

Fourth.—To report if there are not gunges, bazars, hauts, and sayer, in the lands held by the proprietors of altumghas, and the tenants of jagheers; and whether persons of this description, would object to the separation of the gunges, &c., and the grounds of such objections.

Fifth.—As far as right of property is concerned, to discriminate between the rights of zemindars and those of jagheerdars and altumghadars, in case objections on this ground should arise to the separation of the gunges, &c. from the jurisdiction of the latter.

Sixth.—Whether the abuses now prevailing in the gunges are of such a nature, as not to be corrected by rules and limitations, without taking them under their own charge?

5TH RESOLUTION.

That this resolution be adopted with the following alterations:—

First.—That the distribution being made by the zemindar, it be notified to him, that for any considerable wilful partiality in the distribution of the sudder assessment, he will be liable to a fine; and if such inequality with respect to mortgaged lands, should be practised either by the mortgagee or the mortgager, with a view to defraud the other, the person suffering, upon proof thereof, shall be entitled to recover damages in the Court of Adawlut, in proportion to the injury sustained.

Second.—That instead of three months, the first year of the lease be allowed for the preparation of the record required, which is to contain the name of the village, and, if possible, the boundaries thereof, the estimated quantity of land in it, distinguished into malguzzaree and lakeraje.

Third.—That to correct inequality in the distribution of the sudder assessment, from the improvement of some villages, and the decline of others, a village record is to be annually delivered, within the three first months of each year.

Fourth.—It is not meant by this distribution, to require from the land-holders the amount of the actual assessment upon each village, or to prevent them requiring from the village-holders a larger sum than the amount of the

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sudder jumma apportioned thereon, but to obtain a standard, in case of transfer of land by sale or otherwise.

6TH RESOLUTION.

That this resolution be confirmed, with the following additions :—

First.—That in the event of the farmer's death previous to the expiration of his lease, it be at the discretion of Government to continue the farm to his heirs or not; and be also at the option of the heirs to decline the continuance of the farm, during the remainder of the lease. No minor or female, is ever to be allowed to succeed; but it is the intention of Government to confirm the lease to the heir or successor, if a proper person, upon his agreement to take it.

Second.—That the villages, if numerous, shall not all be let to one farmer but to several, according to their value and situation, and the responsibility of the farmer.

7TH RESOLUTION.

That the first part of this resolution, viz :—"That the sudder kistbundy "be so regulated as to afford the zemindars all possible convenience in the "discharge of their rents, with a due regard to the security of Government," be confirmed; and that the kistbundy continue monthly as at present. The distribution of the kistbundy is left to the collectors, who will of course take due care that the periods of demand are adapted to the sessions of produce.

8TH RESOLUTION.

That tahsildars be appointed to receive the revenue from a certain number of petty land-holders, when judged advisable by the collectors, and that their establishment, &c., be paid by Government.

That the collector report the extent of the jurisdiction, and their necessary establishment, as their appointment may become requisite, in the course of forming the settlement; but in [470] doing so, that they be directed to observe all possible economy, consistent with the security of the revenue, and the ease of the land holders.

9TH RESOLUTION.

That this resolution be confirmed and adopted with the following addition :—

That zemindarries, the property of minors and females, or others excluded by this regulation, are to be considered khas, but the jumma of such lands shall be fixed in the same manner as for other lands, and the profits beyond that amount, after discharging all charges, shall belong to the proprietor; the expenses of the manager, and of his establishment, are to be paid by the collector, and to be included in his establishment, and the several regulations prescribed for the zemindars are to be executed by the managers.

10TH RESOLUTION.

That so much only of this resolution, as directs that "all engagements between Government and the zemindars, talookdars and farmers, be made in Sicca Rupees," be confirmed; and that instead of the remainder, a clause be inserted in their engagement, obliging them to pay to Government, Siccas, or the same species of Rupees as they receive from their under-tenants, at the established rates of batta, where any are established, or at the bazar rates of batta, where none are established, until a sufficient number of Sicca Rupees can be circulated to make these only the legal tender. The collectors to insert in their treasury accounts, the rates of batta at which all Rupees are received by them from the zemindars and renters.

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That in addition to the foregoing resolution, the following also be now adopted:—

That printed forms of pottahs and cabooleats be prepared, provided the same can be got ready in time, for the ensuing settlement; and that this be ascertained and reported by the Board of Revenue, together with their opinion, whether the measure should extend to the leases given by the zemindars to their under-tenants, requiring, if necessary, information on this point from the collector of Behar; that the Board of Revenue prepare the forms of such pottahs and cabooleats.

That the 53rd Article of the Revenue Regulation be rescinded; and after the conclusion of the settlement, the zemindars be allowed to borrow money on the credit of their lands, by sale or otherwise, under certain restrictions to be hereafter determined on; the notification to be now conveyed to them.

That in all practicable cases, where the zemindars have resigned, or have been deprived of the management of their lands, retaining possession of a tithe as malikana, the latter be re-annexed, and the zemindars required to engage for the revenue of their whole zemindarry, including, agreeably to the directions in the third resolution, the malikana in money, under the following restrictions:—That where the malikana lands have been sold, or where they have been given possession to a mortgagee, they be not resumed, and re-annexed to the jumma, and that no grants for malikana lands be deemed valid, excepting such as may have been made or confirmed by the Supreme authority of the country, that is, the Governor General in Council for the time being.

That if any material injury should, in the opinion of the collector, occur to any individual by the above resolution, regarding the malikana, they be directed to report them to the Board of Revenue.

That whereas from the ignorance, inattention, and oppressions of the zemindars, the greatest abuses have been practised in the collection, and the ryots have been exposed to exactions; the following rules are now prescribed to all zemindars, talookdars, and persons entrusted with the revenues, for their immediate direction and guidance.

That the rents to be paid by the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount. If by a pottah containing the Ausil and Abwab, the amount of both shall be inserted in it, and the ryot shall not be bound to pay any thing beyond the amount specified, on account of kircha, salamy or any other article.

If by a ticka pottah, the whole amount payable by the ryot, is to be inserted in it. If by any rule or custom, such as the payments of the last and preceding year, the rate of the village pergunnah or any other place, an account is to be drawn out in the beginning of the year, shewing what the ryots are to pay by such rule or rate, and a copy of it be given to them. Where the rents are adjusted upon a measurement of the lands after cultivation, the rates and terms of payment shall be expressed in the pottah.

If by any established and recorded jummabundy, that is to be the rule for demanding the rents.—If the rents are paid in kind, the proportion which the ryot is to pay, shall be specified either in account or written agreement.

In every mofussil cutcherry, the nirkbundy or rates of nirkdee land, shall be publicly recorded, and the zemindar or renter is answerable for enforcing the regulation, under a penalty of being fined for neglect, at the discretion of Government.

That a list of the putwarries of the villages, be deposited in the sudder cutcherry of the collectorship, and in the cutcherry of the pergunnah. No farmer or zemindar shall be allowed to remove a putwarree, without the permission of the collector.

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No renter shall be empowered to grant pottahs beyond the period of his lease, and no agent to grant them without authority from the zemindar or talookdar, when in possession of the lands, or of the manager, when the zemindar and talookdar are excluded. [471]

All existing leases to under-renters and ryots, to remain in force to the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorized to grant the same.

Every collector, renter, or receiver of the rents, throughout every gradation, from the zemindar to the ryot, shall be compelled to give receipts for all sums received by them, and a receipt in full, on the complete discharge of every obligation; and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the person who received it.

That in case any village or district should be affected by inundation, or other calamity, causing the ryots to desert, it shall not be lawful for any zemindar, or renter, or collector of the rents, to demand the rents of the ryots who are fled, from those which remain.

That the zemindar or renter be not authorized to impose any Abwab or mathote, on any pretence whatever upon the ryots; and every exaction of this nature to be punished by a penalty, equal to three times the amount imposed.

That no zemindar or farmer be allowed to contract any engagement, or authorize any act, contrary to the letter and meaning of these regulations.

The malikana of excluded zemindars, is to be settled at 10 per cent. upon the amount of the sudder jumma of their lands.

That it be notified to the zemindars, and become an express condition of the engagements of rent-free lands, not at present constituting any part of the jumma of their zemindarries, shall be made for the benefit of Government; and the amount thereof, or such proportion thereof, as the Government may determine, shall become an addition to their jumma. The Government will determine the mode by which an investigation of the rent-free land shall take place.

That no grants of bazee zemeen, or lakeraje land, under any denomination whatever, be made by any zemindar or talookdar, under a penalty that the lands so given be confiscated to Government; and that the grantee possessing the same, be compelled to pay as fine the rents thereof, during the period of their alienation. Any farmer, sezawal, or other person making such grants, without the authority of Government, shall be subject to a fine of Rupees—— per begah, and the grantee shall be liable to the fine abovementioned.

The Governor-General delivers the following Minute.

Governor-General's Minute, 18th September 1789.

THE great ability displayed in Mr. Shore's Minute, which introduced the propositions for the settlement; the uncommon knowledge which he has manifested of every part of the revenue system of this country; the liberality and fairness of his arguments, and clearness of his style; give me an opportunity, which my personal esteem and regard for him, and the obligation I owe him as a public man, for his powerful assistance in every branch of the business of this Government, must ever render peculiarly gratifying to me, of recording my highest respect for his talents, my warmest sense of his public-spirited principles, which, in an impaired state of health, could alone have supported him in executing a work of such extraordinary labour; and lastly, my general approbation of the greatest part of his plan.

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I am confident, however, that Mr. Shore, from his natural candour, as well as the public at large, will readily admit, that deeply interested as I must feel myself, in the future prosperity of this country, it would be unjustifiable in me to take any step of real importance, upon the suggestion even of the most capable adviser, without seriously weighing it in my own mind, and endeavouring to reconcile the propriety of it to my own conviction.

Impressed with these sentiments, I am called upon by a sense of indispensable duty to declare, that I cannot bring myself to agree with Mr. Shore, in the alteration which he now proposes to make in the 2nd Resolution, of leaving out the notification to the land-holders, that if the settlements shall be approved by the Court of Directors, it will become permanent, and no further alteration of the jumma take place at the expiration of the ten years.

When the Court of Directors determined to retain in their own hands the right of confirming or annulling the settlement at the expiration of a given term, they undoubtedly acted with becoming wisdom and caution.

The power of making a perpetual and irrevocable settlement of a great empire, without being subject to the revision of the controlling authority at home, would, in my opinion, have been too great to delegate to any distant Government. I cannot, however, believe that they would have held out the flattering hopes of a *parmanent* settlement, which alone, in my judgment, can make the country flourish, and secure happiness to the body of inhabitants, unless they had been predetermined to confirm the perpetuity, if they found that their servants here had not failed in their duty or betrayed the important trust that had been reposed in them. Nothing, I am persuaded, but our expressing doubts and fears can make them hesitate; and as I have a clear conviction in my own mind of the utility of the system, I shall think it a duty I owe to them, to my country, and to humanity, to recommend it most earnestly to the Court of Directors, to lose no time in declaring the permanency of the settlement, provided they discover no material objection or error; and not [472] to postpone for ten years the commencement of the prosperity and solid improvement of the country.

Mr. Shore has most ably, and, in my opinion, most successfully, in his Minute delivered in June last, argued in favour of the rights of the zemindars to the property of the soil. But if the value of permanency is to be withdrawn from the settlement now in agitation, of what avail will the power of his arguments be to the zemindars, for whose rights he has contended? they are now to have their property in farm for a lease of ten years, provided they will pay as good rent for it, and this property is then to be again assessed, at whatever rent the Government of this country may, at that time, think proper to impose. In any part of the world, where the value of property is known, would not such a concession of a right of property in the soil, be called a cruel mockery?

In a country where the landlord has a permanent property in the soil, it will be worth his while to encourage his tenants, who hold his farm in lease, to improve that property; at any rate, he will make such an agreement with them, as will prevent their destroying it. But when the lord of the soil himself, the rightful owner of the land, is only to become the farmer for a lease of ten years, and if he is then to be exposed to the demand of a new rent, which may perhaps be dictated by ignorance or rapacity, what hopes can there be,—I will not say of improvement, but of preventing desolation? will it not be his interest, during the early part of that term, to extract from the estate every possible advantage for himself; and if any future hopes of a permanent settlement are then held out, to exhibit his lands at the end of it in a state of ruin?

Although, however, I am not only of opinion that the zemindars have the best right, but from being persuaded that nothing could be so ruinous to the public

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interest, as that the land should be retained as the property of Government; I am also convinced, that failing the claim of right of the zemindars, it would be necessary for the public good, to grant a right of property in the soil to them, or to persons of other descriptions. I think it unnecessary to enter into any discussion of the grounds upon which their right appears to be founded.

It is the most effectual mode for promoting the general improvement of the country, which I look upon as the important object for our present consideration.

I may safely assert, that one-third of the Company's territory in Hindostan, is now a jungle inhabited only by wild beasts. Will a ten years' lease induce any proprietor to clear away that jungle, and encourage the ryots to come and cultivate his lands; when, at the end of that lease, he must either submit to be taxed, *ad libitum*, for their newly cultivated lands, or lose all hopes of deriving any benefit from his labour, for which perhaps by that time, he will hardly be repaid?

I must own, that it is clear to my mind, that a much more advantageous tenure will be necessary, to incite the inhabitants of this country to make those exertions which can alone effect any substantial improvement.

The habit which the zemindars have fallen into, of subsisting by annual expedients, has originated, not in any constitutional imperfection in the people themselves, but in the fluctuating measures of Government; and I cannot therefore admit, that a period of ten years will be considered by the generality of people, as a term nearly equal in estimate to perpetuity.

By the prudent land-holders it will not, whatever it may be by proprietors of a contrary description. It would be unwise therefore to deny the former the benefit of a permanent system, because the mismanagement of the latter will not allow them to derive the same advantage from it.

It is for the interest of the State, that the landed property should fall into the hands of the most frugal and thrifty class of people, who will improve their lands and protect the ryots, and thereby promote the general prosperity of the country.

If there are men who will not follow this line of conduct when an opportunity is afforded them, by the enaction of good laws, it surely is not inconsistent with justice, policy, or humanity, to say, that the sooner their bad management obliges them to part with their property to the more industrious, the better for the State.

It is immaterial to Government what individual possesses the land, provided he cultivates it, protects the ryots, and pays the public revenue.

The short-sighted policy of having recourse to annual expedients, can only be corrected by allowing those who adopt it, to suffer the consequences of it; leaving to them at the same time the power of obviating them, by pursuing the opposite line of conduct.

Mr. Shore has stated but two positive objections to the latter part of the 2nd Resolution:—The first is, that if after the notification that the settlement is approved by the Court of Directors, it will be declared permanent, the Court of Directors should not declare the permanency, the confidence of the natives in general will be shaken, and that those who relied on the confirmation, will be disappointed, and conclude that it was meant to deceive them.

Sic in orig.

I can only say, in answer to this objection, that I cannot believe any people to be so unreasonable as to accuse Government of a breach of faith, and an intention to deceive them, for not doing what Government in express terms assure them it is not in their power to promise to do, as it must depend upon the approbation of their superiors. [473]

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The only effect of the notification will, in my opinion, be, to encourage the landholder to offer—all that Government asks, or wishes for,—a fair rent, lest by endeavouring to withhold what he knows he ought in justice to pay, he should forget that greatest of all blessings a real property; and to stimulate him to more exertion in his cultivation.

But supposing even for a moment, that the declaration would be received in the sense apprehended; and that the zemindars were to act under a conviction that it was well founded, let us examine the nature of these acts, and whether the consequences of them would be such as to shake the confidence of the natives; or to operate otherwise, in any respect, but advantageously to themselves. The acts alluded to, must of course be such as are calculated to promote the improvement of the country; as, the assisting the ryots with money, the refraining from exactions, and the foregoing small temporary advantages for future permanent profits: such acts must ultimately redound, to the benefit of the zemindars, and ought to be performed by them, were the settlement intended to be concluded for ten years only, or even to be made annually.

But this provident conduct cannot be expected from them so long as they have any grounds for apprehending that their land, when improved, may be committed to the management of the officers of Government, or made over to a farmer.

Should the zemindars, therefore, misconstrue the meaning of the declaration, and act in consequence of that misapprehension, they would find themselves enriched by the error; and this result, instead of tending to shake their confidence in Government, might teach them an useful lesson, from which they would profit under any system of management. I shall further observe on this argument, that it is founded on a supposition, that when the zemindars are convinced that the demand of Government on their lands is fixed, they will adopt measures for the improvement of them, which they will not have recourse to, so long as that demand is liable to occasional variation, and, consequently, strongly points out the expediency of a permanent settlement, and declaring to the land-holders as soon as possible, that the conclusion of a permanent settlement with them, is the object of the legislature in England, as soon as it can be effected upon fair and equitable terms.

The second objection is, the doubt of its being expedient that the permanency should be declared.

Mr. Shore says, we cannot pronounce absolutely upon the success of our measures, without experience. I must ask, what are these measures, on the success of which there can be no doubt? or, what is the experience that is wanting; and what, by delaying a permanent settlement for a few years, would probably be improved?

There is nothing new in this plan, except the great advantages which are given to the zemindars, talookdars, and ryots, on one side; and the additional security which the Company has against losses by balances from the value of the land, which is to be sold to make them good, being greatly increased on the other. By what probable, I may even say possible means is such a plan to fail?

I understand the word permanency, to extend to the jumma only, and not to the details of the settlement; for many regulations will certainly be hereafter necessary, for the further security of the ryots in particular, and even those talookdars, who, to my concern, must still remain in some degree of dependence on the zemindars; but these, can only be made by Government occasionally, as abuses occur; and I will venture to assert, that either now, or ten years hence, or at any given period, it is impossible for human wisdom and foresight to form any plan that will not require such attention and regulation; and I

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must add, that if such a thing was possible, I do not believe that it will be easy to find a man more capable of doing it than Mr. Shore.

I cannot, however, admit that such regulations can in any degree, affect the rights which it is now proposed to confirm to the zemindars, for I never will allow, that in any country, Government can be said to invade the rights of a subject, when they only require, for the benefit of the State, that he shall accept of a reasonable equivalent for the surrender of a real or supposed right, which in his hands is detrimental to the general interest of the public; or when they prevent his committing cruel oppressions upon his neighbours, or upon his own dependents.

The Court of Directors have given us a general idea of the amount of the land revenue from Bengal and Behar, with which they will be satisfied; if we honestly and faithfully make a settlement equal, and even beyond their expectations, in point of revenue, and at the same time calculated in its outlines to promote the prosperity, happiness, and wealth of their subjects, what reason can we have to apprehend that they will not declare its permanency?

From the constitution of our establishments in this country, it almost amounts to an impossibility, that at any period, the same Government, the same Boards, or the same collectors should continue for near the space of ten years; upon what grounds then are the Court of Directors to look for more knowledge and useful experience at the expiration of that term, and under all contingencies that may be reasonably expected to occur? I cannot avoid declaring my firmest conviction, that if those provinces are let upon lease for that period only, they will find, at the end of it, a ruined and impoverished country, and that more difficulties will be experienced than even this Government have had to encounter.

In regard to the 4th resolution respecting gunges, bazars, &c. &c. as Mr. Shore has proposed, that for the present they shall be placed under the management of the collectors, I will not at this time enter at large upon that question, for I feel very sensible how important [474] it is, that the orders for the Behar settlement should be transmitted to the collectors of that district, without losing a minute's time unnecessarily; and I shall soon have an opportunity of delivering my sentiments fully upon it, when the Bengal settlement comes under our consideration.

I must, however, observe, that of the six references which are proposed to be made to the collectors, I cannot see the smallest use in any of them, except the last, which goes to the expediency of the measure.

As to the question of right, I cannot conceive that any Government in their senses would ever have delegated an authorized right to any of their subjects, to impose arbitrary taxes on the internal commerce of the country. It certainly has been an abuse that has crept in either through the negligence of the Mogul Governors, who were careless and ignorant of all matters of trade; or, what is more probable, connivance of the Mussulmen Aumil, who tolerated the extortion of, the zemindar, that he might again plunder him in his turn.

But be that as it may, the right has been too long established, or tolerated, to allow a just Government to take it away, without indemnifying the proprietor from any loss. And I never heard that, in the most free state, if an individual possessed a right that was incompatible with the public welfare, the legislature made any scruple of taking it from him, provided they gave him a fair equivalent. The case of the late Duke of Athol, who, a few years ago, parted very unwillingly with the sovereignty of the Isle of Man, appears to me to be exactly in point.

I agree with Mr. Shore, that there would be a degree of absurdity in Government's taking into their own hands the gunges, &c. which are annexed to zemindarry rights, and leaving the same abuses existing in those which belong

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to jaghire and altumgha possessions; but instead of leaving the former on that account, I should most undoubtedly take away the latter, securing to the proprietors a liberal and ample equivalent for all such duties as were not raised, in absolute and direct violation of the orders of Government.

There are, however, several articles, in what are called the sayer collections, with which Government has no occasion to interfere, which may very well be left in the hands of the proprietors.

Mr. Shore delivers in the following Minute.

I HAVE perused, with deliberate attention, the Minute of the Governor General, in opposition to two points, in the proposition which I submitted to the Board. The question at present between us is, whether a notification shall be made to the proprietors of the soil in Behar, that the settlement, if approved by the Court of Directors, will become permanent, and no further alteration to take place at the end of the ten years. My opinion is, that it ought not to be made, because the declaration will produce little, if any, advantages, whilst it may be attended with great inconvenience. The Governor General, on the contrary, contends, that great benefit will result from the declaration; that it will be attended with no inconvenience; and that the suppression of it will be in the highest degree detrimental.

Mr. Shore's 2nd Minute, 18th Sep. 1789.

After thanking the Governor General for his approbation of my public conduct, which I value as highly as any that can be bestowed upon it, I shall now support my former opinion, in which I am strongly confirmed, with the same freedom with which I invite discussion.

A declaration of the nature of that in question, is by no means adapted to the habits or modes of thinking of the people to whom it is addressed; and it is from their understandings, and not from our own conceptions, that our conclusions, as to its effects, must be drawn. With men who have seen systems vary with every change of administration, and new plans successively introduced under the same Government, I can never expect that a declaration, conditional in its terms, will have that effect which the Governor General supposes, in opposition to the whole experience of their lives; and this too, at a moment of innovation, when we are introducing a system of management different from any that has ever yet subsisted in Behar, since it came under the dominion of the English.

The declaration implies an attempt to reconcile the idea of a dubious perpetuity, with an absolute engagement for a limited time; the zemindars and talookdars will look to the latter only, relying upon it, from year to year, until experience shall have shown that reliance to be well founded.

I do not admit, that by withholding the declaration, the idea of permanency, as far as the proprietary rights of the zemindars are concerned, is withdrawn, or that the acknowledgement of those rights by such a measure, ceases to avail to them; the contrast between annual imposition, and a certainty of ten years, suggests a very different conclusion; great as the difference is in fact, between a permanency of ten years, and a perpetuity yet under the present circumstances of the country, the difference between the former and an annual assessment, will, to the conceptions of the people in general, if they reason at all, appear equally great and beneficial.

I have said, that in the estimate of the people, a period of ten years will be nearly equal to perpetuity; and although the Governor General differs with me in opinion, I still think the position well founded, supposing the

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possibility of some exceptions; yet the confidence of the natives in the stability of this assessment, will not be immediate, but arise from time and experience; and those who do rely upon it, must, for their own security, exert themselves. I am not inclined to expect any sudden revolution in the habits and opinions of the [475] natives of this country, but rely upon time and the stability of our arrangements, to produce this change—that they are more influenced by temporary advantages than by a prospect of certain and remote benefit, and that their conduct is regulated by this principle, the concurrent experience of all will allow. We wish to infuse more prudent and economical principles, and we adopt the conduct calculated to produce this effect; but time and self-interest will be required to confirm them. When the zemindar of Nuddea undertook to be answerable for the revenues of that district, in April 1786, it was under conditions that left him without a possible chance of any advantage, under renunciation of a certain subsistence, and subject to a responsibility which was discharged by a sale of part of his zemindarry.

Whether the proportion of jungle is more or less than a third of the Company's territorial possessions in Hindostan, I know not; but with respect to the past, I am, from my own observation, as far as it has extended, authorized to affirm, that since the year 1770, cultivation is progressively increased, under all the disadvantages of variable assessments and personal charges; and, with respect to the future, I have no hesitation in declaring, that those zemindars who, under confirmed engagements, would bring their waste lands into cultivation, will not be deterred by a ten years' assessment, from attempting it. If at this moment, the Government chose to confer grants of waste land in talookdarry tenure, under conditions that no revenue should be paid for them during five years, and that at the end of ten, the assessment should be fixed according to the general rates of land in the districts, where the tenures are situated, they would find no difficulty in procuring persons to engage, even upon less favourable terms. If I mistake not, the grants in Ramghur were precisely upon these principles, which are conformable to the usage of the country. Because the utmost scope of encouragement is not held out by a ten years' settlement, it will not follow that none is afforded, or that the country at the end of ten years, will become desolate. I desire to be understood in this place, that I do not mean to task industry, in proportion to its improvement.

The Governor General seems to consider the declaration under discussion as equivalent in effect, to an assessment in perpetuity, and his arguments are deduced from this principle, and from the necessity of establishing it. He considers a ten years settlement as a bar to all solid improvement: my opinion and arguments oppose this interpretation of the declaration, and go to show, that improvement, if at all likely to happen, may be expected under a ten year's settlement. I do not consider the perpetuity of the assessment as properly forming any part of the present discussion, although it is required that our arrangements be made with a view to this principle. Such I understand to be the orders of the Court of Directors, whose reasoning upon this subject is not very different from my own; for they are of opinion, that the idea of a definite term would be more pleasing to the natives than a dubious perpetuity; and upon this ground, and because they do at the same time, upon a full consideration of the subject, see other reasons for preferring a given term of years at present, they therefore direct that we form the assessment for a period of ten years certain.

But I have, on a former occasion, expressed my doubts whether the Company or Government in England should bind themselves to fix the assessment of this country, in perpetuity. These doubts were suggested by mature consideration of the various existing abuses, which I have so fully detailed, and very serious reflection upon the consequences of them, and the

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difficulty of establishing regulations, which shall, in their progressive operation, correct them. They have a reference to the circumstances, of the country at this time, independent of the question upon general principles; and I shall deem it my duty, before I leave this country, to point out more particularly the foundation of those doubts, and to declare whether I retain or renounce them. I shall only observe in this place, that although the land is a security to Government for its revenues, and although exactions and oppressions may lead to the transfer of it, from bad managers to economical substitutes, yet improvement may be long and effectually obstructed by the abuses practised, without leading to these consequences; if this were not the case, the amount sales of land would be much greater than they are at present.

The Governor General asks, what are those measures of which I require experience, before I can pronounce absolutely of their success? To reply to this question as fully as might be necessary, would require a detail beyond what my present time allows. I shall only therefore answer, that before I commit myself to recommend the confirmation of a settlement in perpetuity, I require the experience, that it has been formed with a due attention to the prescribed instructions; considering that two of the five collectors in Behar, taking the result of their objections, have declared the proposed settlement impracticable; and a third officer, the acting collector of Bauglepore, has asserted, that a ten years' settlement will confirm all existing abuses, and that these are the agents by whom the settlement is to be formed, the expectation cannot be deemed unreasonable.

But if this were the place for discussing the perpetuity of the assessment, I should suggest another question. Whether we *ought not* to have some experience, that the regulations which we mean to establish, are found in practice sufficient to correct the various abuses existing, in the detail of the collections? If these regulations are generally necessary, as I suppose them to be, it is very evident that they must be enforced, before we can expect improvement from the labours of the ryots, for whose ease and security they are principally calculated. I am willing to admit, that far greater abuses prevail in the detail of the collections in Bengal, than in Behar; and that in the latter province, the rules for detecting and correcting them, are more easily ascertained; as far therefore, as the argument drawn [476] from abuses applies, it is stronger, in one case than in another. In fixing the assessment upon the zemindars for a term of years, we remove one temptation to oppression; but the prosperity of the country must no less depend upon the energy with which our regulations are enforced; and in forming a judgment from past experience, we may be allowed to entertain very justifiable apprehension, that, from a want of knowing sufficiently existing abuses, we may be under the necessity of correcting them in future by new rules, which may either affect the revenues of Government, or the stipulations of the zemindars. It is upon such considerations, that my doubts arise. They have no reference to future inquisitions into the value of zemindarry estates, which, as far as the amount of the assessment is concerned, I deem in general, sufficiently ascertained.

The confirmation of a perpetual assessment, is a very serious consideration. I am not sure that in authorizing the settlement made by Mr. Law, we have not given sanction to an act of injustice, in perpetuating the exclusion of the proprietors of the soil, for their refusal to agree to the terms of the proposed settlement; but upon this, as well as the whole of this plan, I mean carefully to revise the opinions which I have recorded, and state what further occurs to me upon the subject.

Under the various circumstances which I have detailed, I cannot but adhere to my opinion regarding the declaration; and if it should with any

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produce effect that, the non-confirmation of it, will be attended with this consequence, that it will shake the confidence of the natives, at the very time when it begins to operate. I cannot agree with the Governor General, that these provinces, if let upon a lease of ten years only, will be found in a depopulated state; or, that more difficulties will then be experienced, than even this Government have had to encounter; nor, that this inference can be established upon any other principle, than by proving that a permanency of ten years, to those who have subsisted upon annual expedients is destructive.

With respect to the early periods of the decennial assessment, as far as the four or five first years, I think every advantage will be gained, which would be derived from a declared mokurrery; and at that period, if a perpetuity is to be established, it may be declared. I do not believe the zemindars would offer more at this time, under one declaration than another; and if so, no advantage would arise to Government in this respect. I do not see the utility of the conditional declaration in any sense, and if it be resolved upon, I think it should succeed, not precede, the formation of the settlement, and under certain limitations, that the zemindars fulfil their engagements, and comply with the regulations prescribed. If it be capable of producing any advantage, it will equally follow from this mode, as from a previous declaration; and if the Court of Directors should finally determine to confirm the settlement in perpetuity, the fourth or fifth year will be fully time enough, and they will then have before them those documents and illustrations which they require, with the advantage of knowing the progress of the assessment for two or three years.

If the declaration be made at all, either now or subsequent to the formation of the settlement, the Court of Directors, if they should not approve it, are bound to declare their disapprobation of it.

The remaining part of the Governor General's Minute, relating to the gunges, bazars, &c. requires no observations at present. Whenever the subject comes under discussion, I shall support, or retract opinions, as I think right; at present, I shall only say, that whether the rights of the zemindars to the property of the gunges be denied, or admitted, no inconvenience can arise, as far as I see, from stating the questions which I have proposed.

(Signed) JOHN SHORE.

EXTRACT BENGAL REVENUE CONSULTATIONS, THE 21ST DECEMBER 1789.

The following Minute, delivered by Mr. Shore, previous to his departure for Europe, having been read in circulation, is now recorded.—

Para. 1. I have lately recorded my doubts regarding the propriety of declaring the assessment, now to be imposed upon the country, fixed and unalterable; and shall state, as concisely as the subject will admit, the circumstances which have suggested those doubts.

2. In support of the declaration, it is contended, that property is insecure whilst it is exposed to arbitrary demands, and that industry is discouraged by apprehensions; that it will be taxed in proportion to its advance; that until property be fixed upon a solid foundation, the prosperity of a country can never be effectually promoted; and, that it is an abuse of terms, to give the name of property to a tenure, which may be forfeited at the discretion of the ruling power, by the accumulation of exactions which it cannot discharge.

3. To the general principles upon which these arguments are founded, I yield my assent; but the application of them, must be directed by circumstances of time and situation, which ought to be well considered.

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4. It will, I believe, be admitted, that equality in taxation is of great importance; and, in justice, all the subjects of a State should contribute as nearly as possible, in proportion [477] to the income which they enjoy, under its protection. On the other hand, it is allowed that a considerable degree of inequality is a less evil than a very great degree of uncertainty; and that annual assessments of the land-tax, give rise to more inconveniences than they pretend to rectify.

5. That the contribution of the zemindars, are disproportioned to their respective incomes, we know with certainty; we also profess to take from them 9-10ths of their receipts. The proportion paid by the cultivators of the soil, may be reckoned at a half, or it may be nearer perhaps, to three-fifths of the gross produce. Taking this at 100 parts, the claims of Government may be estimated at 45. The zemindars and under-renters may be supposed to have 15, and 40 remains with the cultivators of the soil. In the two last classes, some enjoy considerably more than the assigned proportion; others, again less.

6. Under these circumstances, allowing for the common variations in the state of society, in the improvement and in the decline of agriculture, and admitting the probable alteration in the value of silver, it is certain that the constancy of the assessment may be of great inconvenience, and even ruinous to many of the contributors; and in this case, there will be a necessity of some future alteration, which must always take place, to the disadvantage of Government, if the assessment be now declared fixed for ever.

7. But independent of these considerations, there are others peculiar to this country, which for a long series of years, have more or less affected the annual revenue,—I mean drought and inundation, and the consequence attending them—scarcity and distress. Can we declare that no allowance shall be made for calamities of this nature, when they are extensive? Mr. Law remarks, that should an earthquake happen, overflowing rivers deposit sand, or mistaken assessment render the village inadequate to bear the land-tax, the proprietor should be at liberty to resign the estate, which may be transferred to another. But the difficulty requires another solution, and under the principle of a fixed assessment, one or other of these consequences may ensue: that the estate of the proprietor may be forfeited, without any fault on his part; or that the assessment will be subject to diminution, without a sufficient provision for the restoration of it; and I see much difficulty in guarding against them, under the preliminary supposition.

8. If either from the causes stated, or from any other, any considerable alteration in the assessment should take place, the permanency of it becomes ideal only.

9. This is one light in which the subject is to be considered; there are other important circumstances to be attended to.

10. It is allowed that the zemindars are, generally speaking, grossly ignorant of their true interests, and of all that relates to their estates;—that the detail of business with their tenants is irregular and confused exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claim;—that the rules by which the rents are demanded from the ryots, are numerous, arbitrary, and indefinite;—that the officers of Government, possessing local control, are imperfectly acquainted with them, whilst their superiors further removed from the detail, have still less information;—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined;—that, in common cases, we often want sufficient data and experience, to enable us to decide, with justice and policy, upon claims to exemption from taxes; and that a decision erroneously made, may be followed

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by one or other of these consequences: a diminution of the revenues of Government, or a confirmation of oppressive exaction.

11. To the truth of this detail, there will be no dissenting voice; and it follows from it, that until the variable rules adopted, in adjusting the rent of the ryots, are simplified and rendered more definite, no solid improvement can be expected from their labours, upon which the prosperity of the country depends. The difficulties attending this task are allowed by all who have had experience of it; nor is much required to know, that to make an adjustment between two parties, where one fears, and each suspects the other; in a country too, where every innovation is received with disgust and apprehension, local information, assiduity, and perseverance, are indispensable requisites.

12. Not one, I believe, is so sanguine as to expect that the perpetuation of the zemindarry assessment will at once provide a remedy for these evils. Time must be allowed for the growth of confidence, and for the acquisition of knowledge. We know from experience what the zemindars are; and I am not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests.

13. The necessity of some interposition between the zemindars and their tenants is absolute; and Government interferes by establishing regulations for the conduct of the zemindars, which they are to execute, and by delegating authority to the collectors, to enforce their execution. If the assessment of the zemindarries were unalterably fixed, and the proprietors were left to make their own arrangements with the ryots, without any restrictions, injunctions, or limitations, which indeed is a result of the fundamental principle, the present confusion would never be adjusted.

14. This interference, though so much modified, is in fact an invasion of proprietary right, and an assumption of the character of landlord, which belongs to the zemindar; for it is equally a contradiction in terms to say that the property in the soil is vested in the zemindar, and that we have a right to regulate the terms by which he is to let his lands to [478] the ryots, as it is to connect that avowal, with discretionary and arbitrary claims. If the land is the zemindar's, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment of it is to take place between the parties concerned.

15. The most cursory observation shows the situation of things in this country, to be singularly confused. The relation of a zemindar to government, and of a ryot to a zemindar, is neither that of a proprietor nor a vassal; but a compound of both.—The former, performs acts of authority, unconnected with proprietary right;—the latter, has rights, without real property; and the property of the one, and rights of the other, are, in a great measure, held at discretion. Such was the system which we found, and which we have been under the necessity of adopting. Much time will, I fear, elapse before we can establish a system, perfectly consistent in all its parts; and before we can reduce the compound relation of a zemindar to government, and of a ryot to a zemindar, to the simple principles of landlord and tenant. But substance is more important, than forms. If the propositions of the collectors, for correcting the prevailing abuses, be examined, they will be found defective; and the regulations, which our experience has enabled us to establish, will, when considered, appear indefinite, where they ought to have utmost precision. Orders, which should be positive, are tempered by cautious conditions; nor am I ashamed to distrust my own knowledge, since I have frequent proofs that new enquiries lead to new information.

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16. Notwithstanding repeated prohibitions against the introduction of new taxes, we still find that many have been established of late years. The idea of the imposition of taxes, by a landlord upon his tenant, implies an inconsistency; and the prohibition in spirit, is an encroachment upon proprietary right; for it is saying to the landlord, you shall not raise the rents of your estate. But without expatiating on this part of the argument, I shall only here observe, that with an exception of an arbitrary limitation in favour of the Khode and Khaust Ryots, the regulations for the new settlement virtually confirm all these taxes, without our possessing any records of them, and without knowing, how far they are burthensome or otherwise. In some cases, a knowledge of those impositions has been followed, by the abolition of them; in others, it may be equally necessary; wherever it takes place, there is a risque that the assessment will suffer a proportionate diminution. At present they are in many places so numerous and complicated, that after having obtained an enumeration of the whole, the amount of the assul with the proportionate rates of the several abwabs, it requires an accountant of some ability, to calculate what a Ryot is to pay, and the calculation may be presumed, beyond the abilities of most tenants. The pottah rarely expresses the sum total of the rents; and it is difficult to determine what is extortion.

17. The rates at which landed property is transferred by public sale, in liquidation of arrears to be assessed, are also to arise ftom regulations, now to be established; from the want of fixed data, the transfer is attended with embarrassment and mistakes: of this, the sales of Seroopore and Mundulgaut, furnish sufficient proofs. There is one question of great importance connected with this part of the subject, whether a proprietor, by purchase, is, or is not, entitled to collect, what his predecessors had done? At present, he deems himself authorized to collect all the articles existing at the time of his purchase, whether prohibited by old regulations or not; and the amount of the revenues thus collected, is the estimate by which he regulates his purchase.

18. The arguments which I have stated, may be reduced to the following summary:—That with whatever care the assessment may be made, it is certain that there will be a considerable degree of inequality in it, and if in any case, the inequality should be on the side of excess, it must be rectified, by lowering the assessment; since to enforce the payment of it, will be at the hazard and perhaps ruin of the proprietors: where it is unequally low, the proprietors will gain, and the government will suffer; That from circumstances more particularly affecting the country, the establishment of an unalterable assessment seems attended with peculiar difficulties, and the attempt may be followed by a diminution of the public revenue, whilst no probable means of preventing this consequence occur; That if the amount of it, be allowed to depend at all upon contingencies, the chance in every instance, will be against the government.

19. On the other hand, the necessity of prescribing regulations for simplifying the complicated rentals of the ryots, (which ought if possible to be reduced to one sum, for a given quantity of land of a determinate quality and produce) of defining and establishing the rights of the ryots and talookdars with precision, together with the expediency of procuring clear data for the transfer by sale, of public and private property, are admitted.

20. Under all these circumstances, is it not better to introduce a new principle by degrees, than establish it at once, beyond the power of revocation? If we are certain that the assessment now to be established, can be formed with a sufficient degree of equality to be levied at all times, notwithstanding the supposed possible variations: If we are convinced that any meditated arrangements are sufficient to correct present and prevent

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future abuses, or that we can in the sequel, establish regulations for this purpose, without affording pleas that shall affect the permanency of the assessment: if the relative rights of the individuals concerned, are now sufficiently determined, or can be determined, without the same consequence from, any future decisions: if we are sufficiently informed with respect to the present exactions, to declare that they may be continued, without establishing a rack-rent, or if they are abolished, that the suppression of them, will not diminish the assessment; no objections will [479] remain to declare it permanent and unalterable. But upon these points, I have my doubts; and they are justified by past experience. The tribute of the Rajah of Benares, has been temporarily reduced, from the causes which I have stated; and the difficulty of a determination upon other points, may be ascertained when the address from the board of revenue of the 30th August, accompanying a representation from the collector of Dinagepore, comes under consideration. I presume that many zemindars are nearly in the same predicament with that of Dinagepore: the question regarding it is, whether certain taxes shall be consolidated and confirmed, or not; and the determination will, either establish or diminish the present assessment. The collector's proposition refers the final decision to subsequent enquiry; and until that is made, no satisfactory determination can be passed. Those who contend for the permanency of the assessment, must maintain the affirmative of all the dubious propositions which I have stated; and whatever the ultimate resolution may be, it is at least necessary to point out the difficulties attending a decision,—justice to our successors, requires this.

21. Objections to a permanent assessment have been made by others, upon different grounds.

22. It is contended, that the revenue proper to be drawn from these provinces, may be prodigiously increased. I think not; and the agreement has of course, no weight with me; but in considering the question, it ought not to be suppressed. It is of much more importance that the assessment is not too high, when we declare it perpetual.

23. These reflections, have no immediate connection with the plan of a decennial assessment, which is, at all events, to take place. I consider this as a period of experiment and improvement, during which, by a systematical conduct, regularly directed to one object, we are to give confidence to the zemindars, and procure a simplification of the present complicated rental of the Ryots. The foundation of this improvement, is to be laid in regulations to be established, and the proposed reform, depends upon the execution of them, without which, I may venture to predict, no assessment can be permanent. If at the end of the fifth, sixth, or any subsequent year, not exceeding the eighth, of the assessment, it shall be found that the desired improvement has been accomplished, that the relative rights of talookdars, ryots, and zemindars, are rendered definite and precise, and that the country flourishes under the prescribed regulations, and the superintending care of the revenue officers; the settlement may again be extended, to any period of ten or twenty years. The doubts which I have suggested, will then be brought to a test. The question of a perpetual assessment may then be agitated, with more accurate information; and if any errors have been committed in rating the value of the different districts, they may be corrected.

24. It is very obvious that the country at large may be equal to the discharge of the present entire tribute; but that, from the inequality of the assessment, it may be found impracticable to collect it. A due distribution of it, would prevent a diminution which without it, may ensue. I am by no means inclined to tax industry, by raising the assessment in proportion to improvements; but without attempting any increase upon the total

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amount, I shall suppose that fixed, and that the government here, is restricted from any augmentation of it, during the ten years. The assessment at all events, is to be unalterable; but if, from experience during the course of it, it should appear to have been imposed with any considerable inequality, or if a necessity should occur for lowering it, in partial instances, I see no objection, in reason or propriety, against a more correct distribution, at the end of the period. If the rules proposed be confirmed, with such improvements as the board may adopt, and be duly executed, the observation of those employed, will furnish clear and sufficient data for the correction of the assessment, which is unconnected with any idea of raising the general land-tax imposed on the country;—it has a tendency only to secure that, which we think may be drawn from it.

25. If the assessment now to be established, instead of being formed upon gross calculations and averages were regulated by a real knowledge of the sources, whence it is drawn; if instead of presumptions arising from the supposed collections of the zemindars, we knew what the Ryots paid, and whether that amount, was burthensome or otherwise; and if the assessment of the land-tax were regulated, by a general standard; the arguments founded on inequality, would lose much of their weight: yet a reliance upon the best apparent information is fallible, as our recent experience regarding Midnapore, proves; for if the assessment made by the collector upon documents of the greatest probable authenticity, had been declared permanent, the collection of it, if enforced, would have reduced many of the talookdars to distress, and some to ruin. Are we not as likely, or more so, to err in the distribution of the assessment upon a collectorship, as upon the subdivisions of a particular district?

26. The fatal consequences resulting from variations in system and practice, are so manifest, that it is not without reluctance I record my doubts, regarding the practicability and policy of putting an end to them, by a declaration which, by establishing permanency, strikes at the root of the evil; and I should be happy to see these doubts resolved and refuted. The necessity of giving confidence to our subjects is absolute; and, upon this ground, the establishment of a decennial assessment, whatever partial objections may be made to it, (and some there are,) is expedient and indispensable. I think it probable that its amount will sustain some diminution. during the course of the period; and, at the conclusion of it, be less than in the first year. This probability, if it be admitted, suggests an argument against a permanent assessment. A temporary sacrifice may be made, to inspire confidence; but to consent to a perpetual loss, whilst it can be regained without injury or injustice, is certainly not advisable. To those who have subsisted by annual expedients, who have been left at the mercy of variable discretion, a period of ten years will be in estimate, nearly equal to a [480] perpetuity; and, if the confidence gained during the course of it, be confirmed in due time, little will be lost by the experiment, whilst it leaves room for the perfection of the system which we mean to establish; much less will then be left to hazard: and I hold it prudent, in establishing great innovations in principle, under an acknowledgment of defective information, to take experience for our guide. Our measures have a view to permanency; but before we declare it, prudence dictates that we should have some certainty, that the government will not suffer by its liberality, and that the benefits of it, will extend to that class whose labours are the riches of the estate. I submit my reflections to the discussion of the Governor General in Council, and to the decision of the Court of Directors, by whom it must be made.

27. I shall take this opportunity of recording some remarks upon the plan of settlement proposed, and in part executed, by Mr. Law. My doubts as to a permanent assessment, apply to the fundamental proposition of his

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whole plan; although I am not sorry that it had been executed. The experiment will give rise to a further experience, which may assist in determining upon the general question. I shall here pass over such parts of the plan, as have an immediate and necessary dependence upon the principle of it.

28. With respect to the execution, the difference from former practice, consists in this,—that the government, through its own officers, fixes the assessment upon the villages, instead of imposing it upon entire pergunnahs, as formerly, each village-holder being responsible for the quit-rent of his lands. There is an exception in the case of larger zemindarries: the assessment upon them, is fixed upon the whole, and the distribution of that assessment is to be made, upon the component villages. This alteration in practice will, I trust, be attended with sensible advantages.

29. But the perpetuity of assessment is qualified by Mr. Law, by the introduction of a clause, that the proprietors of mokurrery tenures, shall be subject to a proportion of a general addition, when required by the exigencies of government. This qualification is, in fact, a subversion of the fundamental principle; for, the exigencies not being defined, a government may interpret the conditions, according to its own sense of them; and the same reasons which suggest an addition to the assessment, may perpetuate the enhancement. The explanation given by Mr. Law to this objection is, that temporary extraordinaries must have temporary resources, and even the land at home, is liable to a general tax during war; but the land tax in England does not bear a proportion of 9-10ths to the income of the proprietor.

30. Notwithstanding the explanation, I shall consider the qualifying clause as either nugatory or pernicious, and as standing in direct contradiction to the principle of a mokurrery settlement. The very term implies an unalterable assessment; and, if the explanation be founded on necessity, it is decisive against the perpetuity of it.

31. It is certainly a question of some curiosity, as well as of importance, to inquire what ideas the people themselves entertain of this clause, in a deed which professes to confer upon them estates, subject to a fixed land tax. Is it possible to conceive that they understand the consequences of it, and their extent? The zemindars of Bengal would reason very accurately upon them, and conclude that the proposal to fix the assessment upon their estates unalterably, and, at the same time, to connect that proposal, with a clause authorizing enhancement at the discretion of the government, was irreconcileable in its terms, and they would probably indulge suspicions unfavourable to the intentions of the government. Is it unfair to conclude, that a reliance upon the personal qualities of Mr. Law, his honour, his probity, and his zeal, so successfully displayed to the advantage of the Company, and for the happiness of those placed under his authority, has disarmed suspicion, and gained consent to a proposition, which has never been well considered or understood? Let this be as it may, I deem the proportion of mokurrery settlement, subject to an increase upon exigency, a solecism; and that permanency must be given up, or the clause be withdrawn.

32. One of Mr. Law's propositions is, that, where there are proprietors of villages, they be confirmed in the possession of them, upon condition of paying the fixed tax; but, if they refuse acceding to the terms proposed, that they be excluded from all management and right in future, receiving a fixed allowance of 10 per cent. on the jumma, payable to government; and that their lands be conferred on creditable men, subject to this allowance, in addition to the fixed tax.

33. I shall consider the latter part of this proposition only, with an acknowledged regret that I did not view the consequences of it before, in the

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light in which I now see them; and of course my objections to it, were weaker than they ought to have been.

34. The persons affected by it are those whom we acknowledge to be the proprietors of the soil; and we have consented to take away their property in perpetuity, and bestow it upon others. The act, in my opinion, combines both injustice and impolicy.

35. For, although it is founded upon the refusal of the zemindars to take upon themselves the management of their estates, and although a provision has been stipulated for them, at the rates established by ancient usage; yet, when we consider the condition of the proprietors of the soil in Behar, the penalty appears immoderately severe. In the late instructions, which only profess the establishment of a decennial settlement, no estate is to be assigned to the management of an alien, until the reasons on which the proprietor's refusal is founded, have been submitted to the consideration of the board of revenue. Similar precautions are prescribed, where the proprietors are not forthcoming. [481]

36. That a man should relinquish his property, when it is offered to him, in terms of security which he never before had, seems difficult to account for, in any satisfactory way. The success of the mokurrery settlement relies upon a different principle; upon the anxiety to acquire, and the incitement, to improve an estate, the claims upon which are fixed; yet experience shows, that the mind may be so far depressed by poverty or by oppression, as to be satisfied with a moderate advantage or income, secured without personal efforts. Whether this be the cause, or whether we assign the refusal to a want of confidence in the measures and professions of government, or whether we attribute it to a consciousness of inability to reap the same advantages by management; which another can acquire; the objection, in every instance, is equally solid, when the justice of it, is considered. The weight of the proposed assessment, can hardly be deemed a well-founded objection; since those who succeed to the estates relinquished, must provide, over and above that amount, subsistence for the dismissed proprietor, at the rate of 10 per cent. But I think the government have gone too far, in authorizing their perpetual *dispossession* of proprietors; and that this is a power which ought never to be delegated to any collector, without the previous and express sanction of the supreme authority, in every instance.

37. From a cursory inspection of the accounts of Havelly Behar, I find that 70 villages, consisting of 22,452 begas, and assessed at rupees 18,535 have been taken from proprietors, on account of their absence; that forty villages, containing 10,760 begas, and assessed at Rs. 773, appear to have been taken from the proprietors, although no refusal is stated. To the greater part of the remainder, no explanation is annexed, whether there be any proprietors, and, if so, whether they declined to engage. I do not desire the board to rely upon this statement as accurate, although I believe it will not be found materially erroneous; but they will probably think it necessary to require a particular explanation, exhibiting a list of the former proprietors in possession; of those who have been dispossessed; and of the causes of such dispossession, in all the districts where the mokurrery settlement has taken place.

38. With respect to absentees, the case is particularly hard; and if, upon their return, they should ask why their estates have been disposed of in perpetuity, I fear it would be difficult to give a satisfactory answer. The exclusion of them, as well as of the others, extends to their heirs; and it establishes, in every instance, a perpetual pension, and consequently a perpetual burthen on the state.

39. It may be asked, what is to be done, where the proprietors refuse, or are absent? The answer is obvious. Let us first be assured, that the requisition

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made to those present, is just in its terms; and, having decided this point, two modes occur; either that government, as in the case of minors and females, should appoint a manager to the estate, or that it be let to farm for a term of years, with a reserve of subsistence to the proprietor. The objections to either of these modes, I am aware of; but they result from necessity, not from choice; and it is far better, that a system should bend to justice, policy, and humanity, than that those should be violated, to support a system.

40. If my reflections upon two principal parts of the plan are just, they will suggest a very necessary caution, that, in establishing principles, we do not sacrifice justice. I am not ashamed to acknowledge what appears to me an error; and I think no time should be lost in rectifying the resolution which has tended to the perpetual exclusion of absent and recusant proprietors.

41. Another proposition is, that the waste lands remain as crown lands for future allotment, as proposals for them may be tendered.

42. The first question that arises upon this, is—To whom do the waste lands at present belong? Are there no zemindars, proprietors of them? If there are, is government, by usage or law, authorized to take them away, or have the proprietors consented to part with them? These are preliminaries, which ought to be examined and decided.

43. But I shall consider the proposition, in another point of view. The limits of the villages are left undetermined, by any marked boundaries. The quantity of land in each, although stated in begas, is confessedly unascertained. The proprietors, therefore, may extend their possessions, and encroach upon the present waste lands, gradually; and this mode it is most probable they will attempt, instead of undertaking the cultivation of waste lands, under any specific engagement to pay revenue for them. The proposition must, therefore, rely upon a new accession of inhabitants from foreign countries; and, in any other sense, it appears to the almost useless.

44. Notwithstanding the objections stated by Mr. Law, to determining the extent of the villages by ascertained boundaries, I still think this should be done, to guard against the consequences of litigated limits. He observes, that he inserted the words in the pottah or title deed, of "more or less," as applied to the quantity of land, for the reciprocal security of government and landholder; but the term is as likely to give rise to insecurity, whenever a competition occurs between the two parties. To ascertain the limits of the land by boundaries, it will rarely, I conceive, be necessary to measure it. As they are now disposed of, there is no criterion for determining the quantity; for the term "more or less" precludes any ascertainment with regard to the number of begas, and by what evidence can the extreme boundaries be defined? I think the government ought to know what it gives, and the proprietor what he receives; and, provided limits were marked out, the term "more or less" would be unimportant. The difficulties of the operation are by no means, in my opinion, so great as Mr. Law apprehends. He says, that the boundaries of cultivated villages are well ascertained; if so, let them be marked and recorded. [482]

45. If the plan should, in its progress, be attended with the improvement expected from it, the limits of the estates will then become very important; and some time or other, there will be a necessity for defining them. The objections of Mr. Law go, indeed, to the possibility of such a measure; for, if the proprietors themselves are ignorant and negligent; if they and the collector's assistants are liable to err, who is to undertake it? Or upon what evidence, under these suppositions, (which I take up, from Mr. Law's replies to my queries of 25th January 1789,) are the courts of justice to decide, or what agents are they to employ, to establish the facts on which a judgment should be made? But, if ever necessary to be done, the limits may certainly be marked with more facility at this time, than they can be at any future period.

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46. An objection has been made to the plan under discussion, that the revenue payable by each mokurredar, has not been ascertained with sufficient accuracy. I acknowledge Mr. Law's information upon this subject, is not so satisfactory, as I could wish; but on the other hand, it is to be remembered, that the total amount of the revenues of each pergunnah has been augmented and realized; so that, although government may not have obtained the greatest possible amount, they have at least benefited, in a considerable degree. To minute local examinations, there are objections; but they are less forcible when considered as preparatory to a mokurrery plan, than upon the principle of a temporary assessment. I do not, however, admit that this increase is solely owing to the principle of the assessment, but assign it rather to the ability of the superintending officer.

47. In the general and particular instructions for the Behar province, some propositions in Mr. Law's plan have been modified, and, I hope, improved. The subject would still afford room for ampler discussion; but the most important parts have been adverted to, and some observations, on particular points, will be found in my Minute of September 18th.—It is only necessary further to observe, that the defects in the fundamental principle of the plan, if it be confirmed, must be corrected, by annulling the clause which, in its operation, has a direct tendency to subvert it; and that the government must either submit to rescind what they have approved, or confirm what, to me, appears impolitic and unjust.

8th December, 1789. (Signed) J. SHORE.

Extract BENGAL Revenue Consultations, 10th February, 1790.

Minute of Governor General 3 Feb. 1790.

The following Minute from the Governor General having been sent in circulation on the 7th instant, and returned, is here recorded.

I HAVE considered Mr. Shore's Minutes on the proposed Settlement of the Revenue, which were recorded on the proceedings of the 18th September, and 21st December last, with all the attention which the importance of the subject deserves, and which is due to the opinions of a man, who is so distinguished for his knowledge of the revenue system of this country, and for whose public-spirited principles, and general character, I have the highest esteem.

After having experienced so much advantage from the able and almost uniform support that I have received from Mr. Shore, during a period of near three years, it would have been particularly gratifying to me, if we could have avoided to record different opinions, at the moment of our separation; but a regard to the due discharge of public duty, must supersede all other consideration; and I have at least the satisfaction to be certain, that no private motives have influence with either of us; and that a sense of our duty alone, has occasioned the few exceptions that have arisen to that general concurrence, which there will appear to have been in our sentiments, on almost all important points relating to the public business.

The interests of the Nation, as well as the Company, and the happiness and prosperity of our subjects in this country, are deeply concerned in the points on which we differ; and as the public good is our only object, I am persuaded, that it is equally our wish, that the final decision may be such, as will most effectually promote it.

Mr. Shore, in his propositions for making the Behar settlement, objected to our notifying to the land-holders the intention of the court of directors, to declare the decennial settlement permanent and unalterable, provided that it

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meets with their approbation; and, in his two last Minutes, he goes further, and endeavours to prove that a permanent assessment of the lands of these provinces, would at any time, be unadvisable:—He also contends, that the taking into the hands of government, the collection of all internal duties on commerce, and allowing the zemindars and others, by whom these duties have been hitherto levied, a deduction equal to the amount which they now realize from them, will not be productive of the expected advantages to the public at large; and that it is moreover an unjustifiable invasion of private property.

Had I entertained a doubt of the expediency of fixing the demand of government upon the lands, I should certainly have thought it my duty to withhold the notification of the intention of the court of directors which I recommended; but after the most mature and deliberate consideration of Mr. Shore's reasoning, being still firmly persuaded that a fixed [483] and unalterable assessment of the land-rents, was best calculated to promote the substantial interests of the Company, and of the British nation, as well as the happiness and prosperity of the inhabitants of our Indian territories; and being also convinced that such a notification, would render the proprietors of land anxious to have the management of their own estates, and in many instances induce them to come forward with more fair and liberal offers, at the period of making the new settlement; and, at the same time, that even a disappointment of their expectations would be the cause of no real injury to them, or place them in a worse situation than they were before such hopes were held out to them, it became my indispensable duty to propose that the intentions of the court of directors should be published.

The notification has been accordingly made, in the several collectorships of Behar, and in the collectorship of Midnapore in Orissa, the final orders for the settlement of which, have been issued; and the same reasons will induce me to recommend its being published throughout Bengal.

The accompanying extracts from the correspondence of the collector of Shahabad, in the province of Behar, with the board of revenue, will prove that my expectations regarding the effect of this notification, were well founded (Appendix, No. 1.)

I now come to the two remaining points on which I have differed with Mr. Shore, and the final decision regarding which, must rest with the honourable court of directors; viz. the expediency of declaring the decennial settlement permanent, and appointing officers on the part of government, to collect the internal duties on commerce.

The following appears to me to be Mr. Shore's principal objections to a permanent assessment:—That we do not possess a sufficient knowledge of the actual collections made from the several districts, to enable us to distribute the assessment upon them, with the requisite equality:—that the demands of the zemindars upon the talookdars and ryots, are undefined; and even if we did possess a competent knowledge of the above points, there are peculiar circumstances attending this country, which must ever render it bad policy in the government, to fix their demand upon the lands.

I shall now offer such remarks as occur to me on the facts and arguments adduced by Mr. Shore, in support of the above objections:—

Mr. Shore observes, that we profess to take from the zemindars nine-tenths of their receipts; and, under these circumstances, allowing for the common variations in the state of society, in the improvement, and in the decline of agriculture, and admitting the probable alterations in the value of silver, it is certain that the constancy of the assessment may be of great inconvenience, and even ruinous to many of the contributors; and, in this case, that there will be a necessity of some future alteration, which must always take place to the disadvantage of government, if the assessment be now declared fixed for ever.

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Were there any grounds for supposing that a system which secures to the land-holder the possession of his lands, and the profits arising from the improvement of them, will occasion a decline in agriculture, then might we apprehend that a permanent assessment would, in a progress of time, bear hard upon the contributors; but reason and experience justify the contrary supposition: in which case, a fixed assessment must be favourable to the contributors, because their resources will gradually increase, whereas the demand of government will continue the same.

Equally favourable to the contributors, is the probable alteration in the value of silver; for there is little doubt, but that it will continue to fall, as it has done for centuries past, in proportion as the quantity drawn from the mines, and thrown into the general circulation, increases. If this be admitted, the assessment will become gradually lighter, because, as the value of silver diminishes, the landholder will be able, upon an average, to procure the quantity which he may engage to pay annually to government, with a proportionably smaller part of the produce of his lands, than he can at present.

The circumstance of the country being occasionally liable to drought and inundation, which Mr. Shore adduces as an argument, against a permanent assessment, appears to me strongly in favour of it. The losses arising from drought and inundation are partial and temporary; the crops only are damaged or destroyed; the land is neither swept away by inundation, nor rendered barren by drought, but, in the ensuing year, produces crops as plentiful as those which it would have yielded, had it not been visited by those calamities.

Now, if Mr. Shore's calculation of the proportion which the zemindars in general receive of the produce of their lands, be accurate, it is obvious that every temporary loss must fall upon government; for so long as we profess to leave the zemindars no more than that proportion, and claim a right to appropriate the excess to the public use, from what funds are they to make these losses good? But when the demand of government is fixed, an opportunity is afforded to the landholder of increasing his profits, by the improvement of his lands; and we may reasonably expect that he will provide for occasional losses, from the profits of favourable seasons.

The necessity, therefore, of granting remissions to the landholders, for temporary losses, will diminish in proportion as the produce of the lands increases, and exceeds the demand of government.

But let us suppose that hereafter it should be found necessary to grant remissions in districts which may suffer from drought or inundation, this is no argument against a [484] permanent assessment; for, under the present system of variable assessments, we are frequently obliged to grant considerable deductions on these accounts, and there is no prospect of our being able to discontinue them, so long as the country is assessed at its full value, and no more is left to the landholder than is barely sufficient for his subsistence, and for defraying the charges of collecting the rents from his lands.

There is this further advantage to be expected from a fixed assessment, in a country subject to drought and innundation, that it affords a strong inducement to the landholder to exert himself to repair as speedily as possible the damages which his lands may have sustained from these calamities; for it is to be expected that when the public demand upon his lands is limited to a specific sum, he will employ every means in his power to render them capable of again paying that sum, and as large a surplus as possible, for his own use. His ability to raise money to make these exertions, will be proportionably increased by the additional value which the limitation of the public demand will stamp upon his landed property: the reverse of this is to be expected, when the public assessment is subject to unlimited increase.

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I am of opinion therefore, that there is no reason to apprehend a greater deficiency in the public revenues, from drought and innundation, when the assessment is fixed, than we have hitherto sustained, under the system of variable assessments; on the contrary, that we have very sufficient grounds for supposing that the necessity for granting remission on these accounts, will become gradually less. It further appears to me, that the practice of heaping up the public revenue, by charging occasionally the improved estate of one landholder with deficiencies in the public revenue assessed upon the lands of his neighbour, is both unjust and impolitic; and that until this practice is discontinued, both the land-holders and their under-tenants and ryots, will in general remain in a state of impoverishment and that landed property will continue, at its present depreciated value.

Mr. Shore observes, that the zemindars are ignorant of their true interests, and of all that relates to their estates:—that the detail of business with their tenants is irregular and confused, exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claims:—that the rules by which the rents are demanded from the ryots, are numerous, arbitrary, and indefinite:—that the officers of government possessing local control, are imperfectly acquainted with them, whilst their superiors, further removed from the detail, have still less information:—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined:—that in common cases, we often want sufficient data and experience to enable us to decide, with justice and policy, upon claims to exemption from taxes; and that a decision erroneously made, may be followed by one or other of these consequences,—a diminution of the revenues of government, or a confirmation of oppressive exaction:—that no one is so sanguine as to expect, that the perpetration of the zemindarry assessment, will at once provide a remedy for these evils; that time must be allowed for the growth of confidence, and the acquisition of knowledge:—that we know from experience what the zemindars are, and that he is not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests.

With regard to the ignorance and incapacity of the zemindars, admitting these defects to exist in that class of people to the extent supposed, I have already given it as my opinion, that they are to be attributed greatly to the system of collecting the public revenue from their lands, which has long prevailed in this country: To keep them in a state of tutelage, and to prohibit them from borrowing money, or disposing of their lands, without the knowledge of government, as we do at present, with a view to prevent them suffering the consequences of their profligacy and incapacity, will perpetuate these defects. If laws are enacted which secure to them the fruits of industry and economy, and at the same time, leave them to experience the consequence of idleness and extravagance; they must either render themselves capable of transacting their own business, or their necessities will oblige them to dispose of their lands to others, who will cultivate and improve them. This I conceive to be the only effectual mode which this or any other government could adopt, to render the proprietors of the lands economical landlords, and prudent trustees of the public interest.

I must here observe, however, that the charge of incapacity can be applied only, to the proprietors of the larger zemindarries. The proprietors of the smaller zemindarries, and talooks in general, conduct their own business; and I make no doubt would improve their lands, were they exempted from the authority of the zemindars, and allowed to pay their revenue immediately to the public treasuries of the collectors.

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Admitting the detail of business between the zemindars and their under-tenants and ryots, to be in the intricate state described by Mr. Shore, does it not prove that the various attempts hitherto made by successive administrations to simplify this intricacy, have been defective in principle, and consequently establish the necessity of having recourse to other measures for that purpose? We have found that the numerous prohibitory orders against the levying of new taxes, accompanied with threats of fine and punishment for the disobedience of them, have proved ineffectual; and, indeed, how could it be expected, that whilst the government were increasing their demands upon the zemindars, that they in their turn would not oppress the ryots; or that a farmer, whose interest extended little further than to the crops upon the ground, would not endeavour to exact, by every means in his power, as large a sum as possible, over and above the amount of his engagements with the public. [485]

If the officers of government possessing local controul, are imperfectly acquainted with the rules by which the rents are demanded from the ryots, and their superiors further removed from the detail, have still less information of them, at what period are we to hope that government and its officers, will obtain a more perfect knowledge of them? The collectors have now been three years acting under positive instructions, to obtain the necessary information for concluding a permanent settlement. They have transmitted their reports; and if the information contained in them, and the numerous discussions on the same points, recorded on the proceedings of former administrations, are insufficient for us to act upon; at what period, and from whom, are we to expect to procure more perfect materials? Most of the collectors who have furnished the last reports, are now upon the spot, and are the persons best qualified for carrying into execution the system which we may adopt. It is to be supposed that they have communicated all the information which they possessed; and no further lights are therefore to be expected from them. Shall we act upon this information, or shall we wait for other collectors and fresh reports; or shall we calmly sit down discouraged by the difficulties which are supposed to exist, and leave the revenue affairs of this country, in the singular state of confusion in which they are represented to be by Mr. Shore?

In order to simplify the demand of the landholder upon the ryots, or cultivator of the soil, we must begin with fixing the demand of government upon the former; this done, I have little doubt but that the landholders will without difficulty be made to grant pottahs to the ryots upon the principles proposed by Mr. Shore in his propositions for the Bengal settlement. The value of the produce of the land, is well known to the proprietor or his officers, and to the ryot who cultivates it; and is a standard which can always be reverted to by both parties, for fixing equitable rates.

Mr. Shore, in his Minute prefixed to his propositions for the Bengal settlement, has furnished the most satisfactory arguments, to prove the incompetency of the officers of government to enter into this detail, with any prospect of success. He observes, "That it would be endless to attempt the "subordinate variations, in the tenures or conditions of the ryots: that it is "evident, in a country where discretion has so long been the measure of exaction, "where the qualities of the soil and the nature of the produce, suggest the "rates of the rents; where the standard of measuring the land varies, and "where endless and often contradictory customs exist, in the same district and "village; the task must be nearly impossible; that the collector of Rajeshahy "observes upon the subject, that the infinite varieties of soil, and the further "variations of value, from local circumstances, are absolutely beyond the "investigation, or almost comprehension, not merely of a collector, but of any "man who has not made it the business of his life."

It is evident therefore, that the only mode of remedying these evils, which is likely to be attended with success, is to establish such rules as shall oblige

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the proprietors of the soil, and their ryots, who alone possess the requisite information for this purpose, to come to a fair adjustment of the rates to be paid for the different kinds of lands or produce in their respective districts. Mr. Shore's proposition, that the rents of the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount,—that the land-holders shall be obliged, within a certain time, to grant pottahs or writings to their ryots, in which this amount shall be inserted, and that no ryot shall be liable to pay more than the sum actually specified in his pottah, if duly enforced by the collectors,—will soon obviate the objection to a fixed assessment, founded upon the undefined state of the demands of the land-holders upon the ryots.

When a spirit of improvement is diffused throughout the country, the ryots will find a further security in the competition of the landholders, to add to the number of their tenants.

It is no objection to the perpetuation of the zemindarry assessment, that it will not at once provide a remedy for those evils: it is sufficient if it operates progressively to that end.

Mr. Shore observes, that we have experience of what the zemindars are; but the experience of what they are, or have been, under one system, is by no means the proper criterion to determine what they would be under the influence of another, founded upon very different principles. We have no experience of what the zemindars would be under the system which I recommend to be adopted.

I agree with Mr. Shore, that some interference on the part of government, is undoubtedly necessary for effecting an adjustment of the demands of the zemindars upon the ryots; nor do I conceive that the former will take alarm, at the reservation of this right of interference, when convinced that government can have no interest in exercising it, but for the purposes of public justice. Were the government itself to be a party in the cause, they might have some grounds for apprehending the result of its decisions.

Mr. Shore observes, that this interference is inconsistent with proprietary right; that it is an encroachment upon it, to prohibit a landlord from imposing taxes upon his tenant; for it is saying to him, that he shall not raise the rents of his estates; and that if the land is the zemindar's, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment is to take place between the parties concerned.

If Mr. Shore means, that after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right to prevent his imposing new abwabs, or taxes, on the lands in cultivation, I must differ with him in opinion, unless we suppose the ryots to be absolute slaves of the zemindars: every begha of land possessed by them, must have [486] been cultivated under an express or implied agreement, that a certain sum should be paid for each begah of produce, and no more. Every abwab, or tax, imposed by the zemindar over and above that sum, is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator therefore, has in such case, an undoubted right to apply to government for the protection of his property; and government is at all times bound to afford him redress. I do not hesitate therefore to give it as my opinion, that the zemindars neither now nor ever, could possess a right to impose taxes or abwabs upon the ryots; and if from the confusions which prevailed towards the close of the Mogul government, or neglect, or want of information, since we have had the possession of the country, new abwabs have been imposed by the zemindars or farmers; that government has an undoubted right to abolish such as are oppressive, and have never been confirmed by a competent authority; and to establish such regulations as may prevent the practice of like abuses, in future.

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Neither is the privilege which the ryots in many parts of Bengal enjoy, of holding possession of the spots of land which they cultivate, so long as they pay the revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindars. Whoever cultivates the land, the zemindars can receive no more than the established rent, which in most places is fully equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator, for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression, from which he could derive no benefit. The practice that prevailed under the Mogul government, of uniting many districts into one zemindarry, and thereby subjecting a large body of people to the controul of one principal zemindar, rendered some restriction of this nature absolutely necessary. The zemindar, however, may sell the land; and the cultivators must pay the rent to the parchaser.

Neither is prohibiting the land-holder to impose new abwabs or taxes on the lands in cultivation, tantamount to saying to him, that he shall not raise the rents of his estates. The rents of an estate are not be raised by the imposition of new abwabs or taxes on every begah of land in cultivation; on the contrary, they will in the end, be lowered by such impositions; for when the rate of assessment becomes so oppressive as not to leave the ryot a sufficient share of the produce for the maintenance of his family, and the expenses of cultivation, he must at length desert the land. No zemindar claims a right to impose new taxes on the land in cultivation; although it is obvious that they have clandestinely levied them, when pressed to answer demands upon themselves; and that these taxes have, from various causes, been perpetuated to the ultimate detriment of the proprietor who imposed them.

The rents of an estate can only be raised, by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land, which are to be found in almost every zemindarry in Bengal. It requires no local knowledge of the revenues of this country, to decide, whether fixing the assessment, or leaving it liable to future increase, at the discretion of government or its officers, will afford the greatest encouragement to the land-holder to have recourse to these means, for the improvement of his estate.

In support of the opinion which I expressed upon a former occasion, respecting the large proportion of waste land in the Company's territories, I have annexed some extracts from the correspondence of the collector in the Dacca Province, &c.; and whoever will take the trouble to consult the public proceedings, will find there are many districts, both in Bengal and Behar, which are not better cultivated than those alluded to in letters of the above-mentioned collectors (Appendix, No. 2.)

It does not appear to me, that the regulations for the new settlement, confirm all existing taxes, if, upon enquiry, they shall appear to be unauthorized, and of recent imposition; nor that the zemindars will be entitled to deductions, upon the abolition of them.

With regard to the rates at which landed property transferred by public sale, in liquidation of arrears, and it may be added, by private sale or gift, are to be assessed; I conceive that the new proprietor has a right to collect no more than what his predecessor was legally entitled to, for the act of transfer certainly gives no sanction, to illegal impositions. I trust, however, that the due enforcement of the regulations for obliging the zemindars to grant pottahs to their ryots, as proposed by Mr. Shore, will soon remove this objection to a permanent settlement. For whoever becomes a proprietor of land after these pottahs have been issued, will succeed to the tenure, under the condition, and with the knowledge, that these pottahs are to be the rules by which the rents are to be collected from the ryots.

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With respect to the talookdars, I could have wished that they had been separated entirely from the authority of the zemindars, and that they had been allowed to remit the public revenue assessed upon their lands immediately to the officers of government, instead of paying it through the zemindar, to whose jurisdiction they are subjected. The last clause in the 16th article of Mr. Shore's propositions, which directs that the lands of the talookdars shall be separated from the authority of the zemindars, and their rents be paid immediately to government, in the event of the zemindars being convicted of demanding more from them than they ought to pay, will afford them some security from oppression.

When the demand of government upon the zemindars, is fixed, they can have no plea for levying an increase upon the talookdars, for I conceive the talookdars in general, to have the same property in the soil as the zemindars, and that the former, are to be considered as proprietors of lesser portions of land, paying their revenues to government, through the medium [487] of a larger proprietor, instead of remitting them immediately to the public treasury. The pernicious consequences which must result from affording to one individual, an opportunity of raising the public revenue assessed, upon the lands of another, at his own discretion and for his own advantage, are evident; and on this account, I was desirous that all proprietors of land, whether zemindars, talookdars, or choudries, should pay their rents immediately to the European collector of the district, or other officer of government, and be subject to the same general laws.

The number of names upon the rent-roll will add *little* to the business of the collector of a district, provided that the sum to be paid by each proprietor of land is fixed.

In support of this opinion, I have annexed some Extracts from the Proceedings of the Committee of Circuit; the members of which must have been well acquainted with the customs and practices of the Mogul government, (Appendix, No. 3.)

These Extracts afford convincing proofs of the proprietary rights of the inferior zemindars and talookdars; and that their being made to pay their rent through the superior zemindar of the district, was solely for the convenience of the government, which found it less difficult to collect the rents from one principal zemindar, than from a number of petty proprietors.

They further prove, that the zemindars who sold their lands to raise money for the liquidation of the public balances, disposed of all the rights which they possessed in them, as individuals; and that whatever authority they might exercise over them, after the sale, must have been virtually delegated to them by the government, and not derived from themselves; and consequently that, in separating such talookdars from the jurisdiction of the zemindars, we should not have infringed the rights of the latter, but only deviated from a practice of the Moghul government, from which that administration itself, frequently departed; and whose conduct, in cases of this nature, should not, I conceive, be made the rule of ours, when found to be inconsistent with the good of the community.

The temporary reduction of the tribute of the Rajah of Benares, adduced by Mr. Shore to prove that the internal arrangements which we may find it necessary to make, after fixing the jumma payable by each zemindar, may hereafter oblige us to grant remissions, and thereby diminish the public revenues, does not appear to me a case in point.

The revenue received from Benares was at once raised from 22 to 40 lacks of rupees. The rajah being incapable of transacting his own affairs, the

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management of them was vested in a naib or deputy, whose rapacity, and mal-administration, together with that of his officers, occasioned a general decline in the cultivation of the country, and consequently diminished its resources. The late reform of the customs, and internal duties, gave rise to a further temporary diminution of them.

The above, are the principal causes which have occasioned the reduction in the revenues in Benares; but as it is obvious, that similar causes will not exist either in Bengal or Behar, no arguments against fixing the assessment in these provinces, can be founded upon this temporary deficiency in the revenues of Benares.

Still less can any just conclusions be drawn against fixing the demand of government upon the lands, from the instance of the Settlement made last year in Midnapore, by the present collectors. Mr. Shore observes, that if this assessment, formed upon documents of the greatest probable authenticity, had been declared permanent, the collection of it, if enforced, would have reduced many of the talookdars to distress, and some to ruin.—That, are we not as likely, or more so, to err, in the distribution of the assessment upon collectorships, as upon the subdivisions of a particular district?

How far this reasoning is applicable to the Settlement which we are about to conclude in the districts of Bengal, will appear from a reference to our Proceedings regarding Midnapore.

The canongoe of that district delivered in accounts, in which the gross produce of the country was estimated, to be nearly double the amount of the revenue collected from it, on the account of government. The supposed profits of the land-holders, after making allowance for their charges in collecting the rents, were thought larger than what they were entitled to; and measure were taken to appropriate a part of them to the public use.

A considerable increase was accordingly imposed on the country, and the canongoe, through whom the accounts of the produce were obtained, pledged himself to become responsible, should the produce of any district fall short of his estimates.

It appears from the collector's report, referred to in Mr. Shore's Minute of the 25th November last, that the collection of this settlement was made with much difficulty, and that it was attended with great distress, entailing indigence on the renters of Mincehourah, Kookulpour, and Boccamootah; and that in the two last districts, after the mofussil assets had been completely collected, there remained a balance due from those mehals, which, it was pretty well known, was discharged by the sale of effects, and the mortgaging of rent-free lands.

The collector further represented, that the canongoe's estimates had, in many places, proved fallacious,—that the assessment was too high,—and that there was an absolute necessity for lowering it, in the ensuing year; he was accordingly directed to repair to Calcutta; and after the accounts which he brought with him, were carefully examined; we judged it expedient to grant him a general authority to propose such remissions in the assessment, as might appear to him necessary. [488]

I confess, my expectations were never sanguine, that this settlement would be realized without distress to the numerous *zemindars* and talookdars, who are proprietors of the lands in Midnapore; and it is my opinion, that every attempt of this nature, to appropriate to the use of Government the profits of the land-holders, allowing them only what, upon an arbitrary average estimate, is deemed sufficient for their maintenance and defraying the necessary charges of collecting the rents of their estates, will end in disappointment to government, ruin to the proprietors of the soil, and in the establishment of mutual distrust.

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The history of this settlement, may be traced upon the public proceedings; and, I trust, that the state to which it has reduced many of the land-holders, will suggest to the Court of Directors very strong arguments in favour of a permanent assessment, and prove to them the justness of Mr. Shore's own observation :—"That the mere admission of the rights of the zemindars, unless "followed by the measures that will give value to it, will operate but little "towards the improvement of the country;—that the demands of a foreign "dominion, like ours, ought certainly to be more moderate, than the impositions "of the native rulers; and that to render the value of what we possess "permanent, our demands ought to be fixed:—that removed from the controul "of our own government the distance of half the globe, every practicable "restriction should be imposed upon the administration in India, without "circumscribing its necessary power; and the property of the inhabitants be "secured against the fluctuations of caprice, or the license of unrestrained "controul."

The principles which influenced the conclusion of this settlement, I am happy to say, have not found admission among those which are to regulate the formation of the future settlement of the districts in Bengal; and consequently, I trust that we shall not be subjected to the same disappointment which we have experienced in Midnapore.

Mr. Shore admits the general principle of the inexpediency of the total of the public assessment being increased at any future settlement; but the adoption of his proposition to correct periodically the inequalities that may appear in the proportions which are paid by the individual land-holders, would, in my opinion, be attended with almost every discouragement and mischievous effect that the annual farming system could be supposed to produce.

No previous assurances, however solemn, could convince the zemindars, that government would, at the expiration of their leases, be contented with less than the highest rent that could be exacted from their lands; and even if experience should prove to them, that the intention of laying an additional assessment upon the most wealthy, went no further than to indemnify the public treasury for the losses that had been sustained by deficiencies in the rents of others, it would be vain to expect them to admit the justice of the principle, that the industrious man should be taxed in proportion to the idleness and mismanagement of his neighbours; or, if they admitted it, to persuade them that the shares of those deficiencies had been fairly and impartially distributed; and I must confess, that I do not think that a government, or a set of collectors, will ever exist in this country, that would be qualified, at the end of a ten years lease, to discriminate the acquisitions of fortune, which had arisen from advantageous agreements, from those that had been produced, by the superior economy and industry of other proprietors; and consequently, that to proportion a general assessment upon that principle, would be absolutely impracticable.

Although the zemindars and other land-holders in this country, are in general extremely improvident, and from their having been hitherto harrassed with annual assessments, would no doubt receive a ten years settlement with much satisfaction; yet short-sighted as they are, I cannot by any means admit, that they would not clearly see a wide difference between a tenure of short duration and a perpetuity. But should it even happen, in the first moments of their joy, that they could lay aside all apprehensions of meeting with vexations in future settlements, they would infallibly recollect themselves, when their leases approached within three or four years of a conclusion; and as the same pernicious effects would then follow, that are now experienced annually, they would endeavour to give themselves an appearance of poverty, by concealing the wealth that they might have acquired, and to depreciate the value

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of their lands, by neglecting their cultivation, in hopes of obtaining by those means, more advantageous terms, at an ensuing settlement; and these consequences, by withdrawing the application of certain portions of stock and industry, must operate for a time, to the general detriment of the state.

I trust, however, that it cannot be imagined that I would recommend that the proposed settlement should be made with a blind precipitation; or without our having obtained all the useful information that, in my opinion, can be expected of the real state and value of the different districts.

Twenty years have been employed in collecting information.—In 1769, supervisors were appointed;—in 1770, provincial councils were established;—in 1772, a committee of circuit was deputed to make the settlement, armed with all the powers of the presidency;—in 1776, aumeens were appointed to make a hustabood of the country;—in 1781, the provincial councils of revenue were abolished, and collectors were sent into the several districts, and the general council and management of the revenues, was lodged in a committee of revenue at Calcutta, under the immediate inspection of government. Like our predecessors, we set out with seeking for new information; and we have now been three years in collecting it. Voluminous reports have been transmitted by the several collectors, on every point which was deemed of importance. The object of these various arrangements has been, to obtain an accurate knowledge of the value of the lands, and of the rules by which the zemindars collect the rents from the ryots. [489]

The collectors in Behar, not even excepting the two to whom Mr. Shore alludes as having declared it impracticable to make the proposed settlement, have already, with great appearance of benefit to the Company, and of advantage to the natives, made considerable progress in executing the instructions that they have received for making the ten years settlement, conformable to the orders of the Court of Directors; and in every instance where it has been stated, that further time was necessary to acquire a minute knowledge of the resources of any particular district, the board has readily acquiesced, in allowing a partial delay.

I shall certainly be no less inclined to recommend the observation of the same rule, during the progress of the settlement in Bengal and Orissa; and in those districts that, from long mismanagement, are evidently in a state of decline and disorder, I shall not only willingly agree to postpone the settlement for a twelve-month longer, but also assent to any modifications in it, that may appear to be applicable to their present conditions. But after having adopted those and such other measures as may appear necessary, from the reports and explanations which may be laid before us by the different collectors, whilst they are engaged in the execution of our instructions, I must declare, that I am clearly of opinion, that this government will never be better qualified, at any given period whatever, to make an equitable settlement of the land revenue of these provinces; and that if the want of further information was to be admitted now, or at any other future period, as a ground for delaying the declaration of the permanency of the assessment, the commencement of the happiness of the people and of the prosperity of the country, would be delayed for ever.

The question that has been so much agitated in this county, whether the zemindars and talookdars are the actual proprietors of the soil, or only officers of government, has always appeared to me to be very uninteresting to them; whilst their claim to a certain per-centage upon the rents of their lands, has been admitted, and the right of government to fix the amount of those rents at its own discretion, has never been denied or disputed.

Under the former practice of annual settlement, zemindars who have either refused to agree to pay the rents that have been required, or who have been

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thought unworthy of being intrusted with the management, have, since our acquisition of the Dewanny, been dispossessed in numberless instances, and their land held khas, or let to a farmer; and when it is recollected that pecuniary allowances have not always been given to dispossessed zemindars in Bengal, I conceive that a more nugatory or delusive species of property could hardly exist.

On the other hand, the grant of these lands at a fixed assessment, will stamp a value upon them hitherto unknown; and, by the facility which it will create of raising money upon them, either by mortgage or sale, will provide a certain fund for the liquidation of public or private demands, or prove an incitement to exertion and industry, by securing the fruits of those qualities in the tenure, to the proprietor's own benefit.

The latter part of Mr. Shore's Minute recorded on the 21st December, commencing from the 27th paragraph, and from thence to the conclusion, relates to a settlement of four or five pergunnahs in the collectorship of Behar Proper, concluded by the collector, and confirmed by this board on the December 1788, from year to year, until the pleasure of the Court of Directors regarding it, shall be known.

I shall hereafter record my sentiments on Mr. Shore's remarks on this settlement. I must observe, however, that they are not applicable to the general question now under discussion. The parts of that settlement which Mr. Shore thinks exceptionable, have not been adopted in the remainder of the collector's districts, nor in the other collectorship in Behar; nor is it proposed to introduce them, in the settlement of Bengal.

I have thought it necessary to say thus much, lest, from the subjects being so much blended in Mr. Shore's Minute, it should be supposed that his objections to the settlement of these pergunnahs in the collectorship of Behar Proper, are equally applicable to the general plan of settlement for the Company's dominions at large.

I readily agree, however, that the collector of Behar be called upon to answer the queries proposed by Mr. Shore; and that his reply be transmitted to the Court of Directors, with such remarks upon it as we may hereafter think necessary.

I now come to the remaining point upon which I have differed with Mr. Shore; viz. the expediency of taking into the hands of government, the collection of the internal duties on commerce; and allowing to the zemindars and others, by whom these duties have been hitherto levied, a deduction adequate to the amount which they now realize from them.

Mr. Shore's propositions for the settlement of Bengal, will point out his sentiments regarding the collection of the internal duties; and I believe it was principally at my instance, that he acquiesced in the resolution for taking the collection of these duties into the hands of government, in Behar, as entered on our proceedings of the 18th September last.

It was by my desire, also, that similar instructions were issued to the collector of Midnapore.

To those who have adopted the idea, that the zemindars have no property in the soil, and that government is the actual landlord, and that the zemindars are officers of government removable at pleasure; the question regarding the right of the zemindars to collect the internal duties on commerce, would appear unnecessary. The committing the charge of the land revenues to one officer, and the collection of the internal duties to another, [490] would to them appear only a deviation from the practice of the Moghul government, and not an infringement of the rights of individuals; but what I have already said will be

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sufficient to show, that these are not the grounds upon which I have recommended the adoption of the measure.

I admit the proprietory rights of the zemindars, and that they have hitherto held the collection of the internal duties; but this privilege appears to me, so incompatible with the general prosperity of the country, that however it may be sanctioned by long usage, I conceive there are few who will not think us justifiable in resuming it.

It is almost unnecessary to observe, how much the prosperity of this country depends upon the removal of all obstructions, both to its internal and foreign commerce. It is from these resources only, that it can supply the large proportions of its wealth, which are annually drained from it, both by the Company and by individuals.

The rates by which the internal duties are levied, and the amount of them collected in each zemindarry, have, as far as I have been able to trace, never been ascertained: when the lands of the zemindars have been leased out to farmers, these duties have been collected by them.

It is, I believe, generally allowed, that no individual in a state, can possess an inherent right to levy a duty on goods or merchandize purchased or sold within the limits of his estate, and much less upon goods passing along the public roads which lead through it. This is a privilege which the sovereign power also is entitled to exercise, and no where else can it be lodged with safety. Every unauthorized exaction levied on the goods of a merchant, and every detention of them in their progress through the country, is a great public injury. The importation of foreign commodities, and the exportation of our own, are alike obstructed; for accumulated exactions, by raising the price, diminish the consumption of the commodity, and the merchant is under the necessity either to give up his trade, or to go to other countries, in search of the same goods. It cannot be expected that a zemindar will be influenced by these considerations, and much less a temporary farmer, whose only object can be to exact from the cultivators of the soil, as well as from merchants and traders, as much as he can compel them to pay.

The Court of Directors themselves appear to have been of this opinion, from the followin paragraph of their letter of the 10th April, 1771:—

"As we have reason to believe that many bazars are held in the provinces, without the authority of government, and which must be an infringement of its right, a great detriment to the public collection, and a burden and oppression on the inhabitants; you will take care that no bazars or gunges be kept up, but such as particularly belong to the government.—But in such bazars and gunges, the duties are to be rated in such manner as their situations, and the flourishing state of the respective districts will admit."

And in the same letter, they observe:—"Persuaded as we are, that the internal traffic of Bengal has received further checks from the duties which are levied, and the exactions which are imposed at petty chokies, we positively direct, that no such chokies be suffered to continue, on any pretence whatever, to impede the course of commerce from one part of the province to the other. It is necessary, however, that the nine general chokies which have been established for collecting the duties payable to the circar, should remain, and these only."

The chokies stationed upon the banks of the rivers to collect duties on boats, on the part of the zemindars, were directed to be abolished, in consequence of the Company's orders, and adequate deductions were granted to the zemindars; but the duties levied at the hauts, gunges, and inland chokies, were ordered to be continued, in the hands of the zemindars as formerly. The zemindars were also prohibited from collecting inland rahdarry duties, that is duties upon

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goods not bought or sold within their zemindarries, but only passing through them. Notwithstanding this prohibition has been frequently repeated, our proceedings exhibit numerous instances of these rahdarry duties being levied by zemindars and farmers; and from opportunities which are afforded them, by having the collection of the authorized inland duties in their hand, I have every reason to believe that the practice is but too general. I understand that the collector of Nuddea has lately abolished a very considerable number of chokies, at which unauthorized duties were collected on the internal trade, by the officers of the zemindar, in defiance of the repeated orders of government. If these interruptions to commerce, are found to exist in a district almost in the neighbourhood of Calcutta, and under a vigilant collector, it may be supposed that in the more inland parts of the country, and under collectors less active, that the evil prevails to a greater extent.

The inefficacy of the power of government to restrain zemindars from these oppressive exactions, whilst they are allowed to possess the right of levying taxes of any kind upon commerce, has been long experienced, in many shapes. It is only by the total resumption of this right, that such abuses can be prevented; and as the general interests of the community require that a regular system of taxation upon the internal trade of the country, should be established, we are justified by the constant practice of our own country, and that of other nations, in demanding from individuals, upon granting them a full compensation for their present value, a surrender of privileges which counteract so beneficial a measure.

Further benefits are to be derived from this arrangement, when the amount of the internal duties, the rates by which they are levied, and the articles subject to the payment of them, are ascertained. Some may be increased, and others diminished or struck off, according as may be judged advisable; and in a course of time, as commerce and wealth increase, such [491] regulations may be made in the duties on the internal trade, and the foreign imports and exports, as will afford a large addition to the income of the public, whenever its necessities may require it, without discouraging trade or manufactures, or imposing any additional rent on the lands.

Having stated such remarks on Mr. Shore's Minute as appeared to me necessary, I shall subjoin the following observations on the Revenue System of this country, which may be found deserving of consideration :—

Although government has an undoubted right to collect a portion of the produce of the lands to supply the public exigencies, it cannot, consistent with the principles of justice and policy, assume to itself a right of making annual or periodical valuations of the lands, and taking the whole produce, except such portion as it may think proper to relinquish to the proprietors for their maintenance, and for defraying the charges of managing their estates.

The supreme power in every state, must possess the right of taxing the subject, agreeably to certain general rules; but the practice which has prevailed in this country for some time past, of making frequent valuations of the lands, and where one person's estate has improved, and another's declined, of appropriating the increased produce of the former, to supply the deficiencies in the latter, is not taxation, but in fact a declaration that the property of the landholder is, at the absolute disposal of government. Every man who is acquainted with the causes which operate to impoverish or enrich a country, must be sensible that our Indian territories must continue to decline, as long as the practice is adhered to.

The maxim that equality in taxation is an object of the greatest importance and that in justice, all the subjects of a state should contribute as nearly as possible, in proportion to the income which they enjoy under its protection,

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does not prove the expediency of varying the demand of government upon the lands; on the contrary, we shall find that, in countries in which this maxim is one of the leading principles in the imposition of taxes, the valuation of the land on which they are levied is never varied.

In raising a revenue to answer the public exigencies, we ought to be careful to interfere as little as possible in those sources from which the wealth of the subject is derived.

Agriculture is the principal source of the riches of Bengal; the cultivator of the soil furnishes most of the materials for its numerous manufactures. In proportion as agriculture declines, the quantity of these materials must diminish, and the value of them increase, and consequently the manufactures must become dearer, and the demand for them be gradually lessened. Improvement in agriculture will produce the opposite effects.

The attention of government ought therefore to be directed to render the assessment upon the lands, as little burdensome as possible: this is to be accomplished only, by fixing it. The proprietor will then have some inducement to improve his lands; and as his profits will increase in proportion to his exertions, he will gradually become better able to discharge the public revenue.

By reserving the collection of the internal duties on commerce, government may at all time appropriate to itself, a share of the accumulating wealth of its subjects, without their being sensible of it. The burden will also be more equally distributed: at present, the whole weight rests upon the land-holders and cultivators of the soil.

Whereas the merchants and inhabitants of the cities and towns, the proprietors of rentfree lands, and, in general, all persons not employed in the cultivation of the lands, paying revenue to government, contribute but little, in proportion to their means, to the exigencies of the state. It is evident, therefore that varying the assessment on the lands, is not the mode of carrying into practice the maxim, that all the subjects of a state ought to contribute to the public exigencies, in proportion to their incomes; and that other means must be employed for effecting this objects.

In case of a foreign invasion, it is a matter of the last importance, considering the means by which we keep possession of this country, that the proprietors of the lands should be attached to us, from motives of self-interest. A landholder, who is secured in the quiet enjoyment of a profitable estate, can have no motive for wishing for a change. On the contrary, if the rents of his lands are raised, in proportion to their improvement,—if he is liable to be dispossessed, should he refuse to pay the increase required of him,—or if threatened with imprisonment or confiscation of his property, on account of balance due to government, upon an assessment which his lands were unequal to pay; he will readily listen to any offers which are likely to bring about a change that can not place him in a worse situation, but which hold out to him hopes of a better.

Until the assessment on the lands is fixed, the constitution of our internal government in this country, will never take that form which alone can lead to the establishment of good laws, and ensure a due administration of them. For whilst the assessment is liable to frequent variation, a great portion of the time and attention of the supreme board, and the unremitted application of the Company's servants of the first abilities, and most established integrity, will be required, to prevent the land-holders being plundered, and the revenues of government diminished, at every new settlement; and powers and functions, which ought to be lodged in different hands, must continue, as at present, vested in the same persons; and whilst they remain so united, we cannot expect that the laws which may be enacted for the protection of the rights and property of the land-holders, and cultivators of the soil, will ever be duly enforced. [492]

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We have, by a train of the most fortunate events, obtained the dominion of one of the most fertile countries on the face of the globe, with a population of mild and industrious inhabitants, perhaps equal to, if not exceeding in number, that of all the other British possessions put together.

Its real value to Britain, depends upon the continuance of its ability to furnish a large annual investment to Europe; to give considerable assistance to the treasury at Canton; and to supply the pressing and extensive wants of the other presidencies.

The consequences of the heavy drains of wealth, from the above causes, with the addition of that which has been occasioned by the remittance of the private fortunes, have been for many years past, and are now severely felt, by the great diminution of the current specie, and by the langour which has thereby been thrown upon the cultivation, and the general commerce of the country.

A very material alteration in the principles of our system of management, has therefore become indispensably necessary, in order to restore this country to a state of prosperity, and to enable it to continue to be a solid support to the British interests and power, in this part of the world.

We can only accomplish this desirable object, by devising measures to rouse and increase the industry of the inhabitants; and it would be in vain to hope that any means but those of holding forth prospects of private advantage to themselves, could possibly succeed to animate them to exertion.

I am sorry to be obliged to acknowledge it, but it is a truth too evident to deny, that the land proprietors throughout the whole of the Company's provinces, are in a general state of poverty and depression.

I cannot even except the principal zemindars, from this observation; and it was not without concern, that I saw it verified very lately, in one instance, by the Rajah of Burdwan, who pays a yearly rent of upwards of £400,000 to government, having allowed some of his most valuable lands to be sold, for the discharge of an inconsiderable balance due to government.

The indolent and debased character of many of the zemindars, must no doubt have contributed to the ruin of their circumstances; and though I am afraid the cases are but few, yet I conceive it to be possible that there may be some instances, in which the poverty that is pleaded, may be only pretended.

Either supposition must, however, reflect some discredit upon our system of management; for it would imply, that we have been deficient in taking proper measures to incite the zemindars to a line of conduct, which would produce advantage to themselves; or, that if they have acquired wealth, their apprehension of our rapacity induces them to conceal it.

We are therefore called upon to endeavour to remedy evils by which the public interests are essentially injured; and by granting perpetual leases of the lands at a fixed assessment, we shall render our subjects the happiest people in India; and we shall have reason to rejoice at the increase of their wealth and prosperity, as it will infallibly add to the strength and resources of the state.

I therefore propose, that the Letter from the Board of Revenue, with the Reports of the collectors in Bengal, respecting the ten years settlement, and Mr. Shore's Minute and Proposition, delivered in for record in June last, be now entered upon the proceedings.

That a copy of Mr. Shore's Propositions (the articles relating to the gunges excepted) with such of the alterations contained in our Resolutions of the 25th November last, for the settlement of Midnapore, as are applicable to the districts in general, be transmitted to the board of revenue; and that they be directed to proceed, without delay, to form the ten years settlement in Bengal, agreeable to the rules and prescriptions therein laid down.

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That the board of revenue be directed to notify to the land-holders, that the settlement, if approved by the Court of Directors, will become permanent, and no alteration take place at the expiration of the ten years.

That the board of revenue be further directed to issue the same instructions to the collectors in Bengal, for the separation of the gunges, bazars, and hauts, held within them, as have been transmitted to the collectors of Behar, and the collector of Midnapore.

February 3d.

Appendix, No. 1.

Copy of a Letter from the Collector of Shahabad, to the Board of Revenue; dated the 29th September 1789.

Appendix (No. 1.) to the preceding Minute.

IT is above a month since my arrival in this pergunnah, in order to prepare for the ten years settlement. The strict attention due to your orders, and no less, my anxiety to see justice done to the several zemindars with whom I am directed to form my settlement, have occasioned great and unavoidable delay, owing to the variety of claims preferred for several, nay for the greater part of the villages, of this pergunnah: so numerous are these claims, that it would be impossible to conclude a settlement, for some months to come, were a legal investigation to take place, previous to the adoption of such measures. The causes of this confusion and variety of claims, will be clearly explained by the following statement. [493]

Baboos Juggernaut Sing, and Seennote Sing, son of Pulwan Sing, having represented to the Patna council, through Mr. Palmer, collector of Rottas in 1771, that their zemindarry consisted of $874\frac{3}{12}$ villages; obtained in lieu of malicannah on the said zemindarry 29 villages, agreeably to the enclosed copy of the sunnud granted to them, signed by Messrs. Barwell, Vansittart and Palk, under date 9th November 1771. It appears by the representation of the people of this pergunnah, that the account of 874 villages, was made out secretly, a great part of the said villages being in fact, the property of others. The Baboos, however, were not put in possession of the above-mentioned 29 villages in lieu of malicannah, till four years after the sunnud above alluded to, was granted them, at the time that these malicannah villages were on the point of being delivered over to the Baboos by the then aumil, Beza Koolly Khawn. The proprietors of those villages, clandestinely included in the Baboos zemindarry, naturally considered themselves as most grievously injured, nay in a manner, dispossessed of their inheritance by such act; they therefore appeared before the Patna council, and represented the hardship of their case. In consequence of this, the council suspended the delivery of the 29 villages, and dismissed the Baboos, declaring that unless they could satisfy the claimants, they could not be indulged with a separation of malicannah to that amount. The Baboos then entered into engagements with the said claimants, to give them their respective shares of such malicannah villages, on their arrival in the pergunnah. Deceived by these assurances, they remained silent during the next council day; when the Baboos resumed, and obtained their demands. Since the Baboos have had possession of the 29 villages, so far from observing their engagements with the different land-holders, they never allowed them the smallest practicipation of the proceeds from such malicannah villages, and the aumil, in order to keep them quiet, gave them a certain allowance in lieu of malicannah, for which they always were credited in their woossool bauky accounts, at the close of the year: these claimants, both before and after the separation of the malicannah village, were, and still are, considered as the rightful proprietors of their respective villages, so much so, indeed, that the

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aumils have generally accepted of their cabooleats as such, and they have ever been deemed competent to sell their lands; as a proof of this, several sales have taken place, and the Baboos themselves have in some cases, been witnesses to such deeds of sale,—in my opinion, thereby admitting their proprietory right: they have even gone so far as to purchase one of those villages, forming a part of the 874, which they represented as their own zemindarry, and on which they had received malicannah. The amount of the sales above-mentioned have frequently been appropriated towards the liquidation of the revenue of government.

You will not be surprized, gentlemen, from the above representation of past facts, to hear, that in my proposed formation of the settlement, I have had objections and claims come before me, under the following description:—

1. The Baboos object to any person or persons being permitted to enter into engagements, as malicks, for any village or villages, which have been included in the 874 villages, stated by them to the Patna council to compose their zemindarry, and on which they have already received the proprietory rights of malikannah, as such circumstances might affect the tenure of their malikannah, villages granted by the said Patna council.

2. Men whose talooks were included in the Baboo's 874 villages, now claim the right of proprietors; and deny that the Baboos are possessed of any deeds which can justly deprive them of their rights. In like manner, the heads of several of the villages, composing such talooks, make the same objection to the talookdars claim, asserting themselves independent malicks. They affirm, that solely for the sake of security to themselves, they placed their respective villages under the protection of such talookdars, who, from their superior influence, were able to screen them from the vexatious interference of the overbearing agents of the *hawkim*, or provincial officer, on the part of government.

3. The smaller zemindars, who assert that they included their villages in the talooks of the greater land-holders, for the sake of protection only, have occasionally disposed of the whole, or part of such villages. The purchasers claim possession, and the privilege of giving in their cabooleats, mallick, or proprietors. This is objected to by the talookdar, who considers every village forming the talooka, as his own unqualified property.

4. Men who have purchased villages or talooks, and paid ready money into the treasury of the aumil, deeming their claims superior to all others, urge them with much vehemence. Some of these purchasers of lands have sold their lands to others, and it is possible that such sales, have been variously multiplied.

5. Many of the old proprietors who have disposed of their villages at different times, in order to pay their balance of revenue, urge with great earnestness, that such sales were occasioned by the oppressive extortion of aumils, and that, at a time, when the property of land was rather considered, a misfortune than an advantage. They therefore request that their old accounts may be examined, and that they are most willing to pay such balances as may appear just. They further urge, that the present prospect of ease and profit to all proprietors of land, from the proposed ten years settlement, as well as from the probability of a fixed mokurrery assessment, will tend considerably to raise its value; and that their property was sold to satisfy the demands of aumils, at every disadvantage, even supposing the demands just; because, at that time, lands scarcely bore any value.

6. Some cases have occurred where the real proprietors of the soil have sold their lands twelve or fifteen years ago; but have, nevertheless, continued in charge of such lands for the following reasons:—The purchaser, although willing to afford an equitable jumma [494] has not unfrequently been

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frustrated in this respect, by the exaction of the aumil, and by the eagerness of the old malick, to submit to any extortion, rather than quit the lands he has been obliged to sell. By these means, the purchaser has for long intervals, remained out of possession. At this particular time, when all are struggling to establish a claim to land, the old proprietors object, the purchasers not having had possession, as a reason why the bills of sale in his favour, should not be adhered to.

Having, gentlemen, with unavoidable though necessary prolixity, submitted to you the unexpected and embarrassing obstacles which have occurred in my preparation of the ten years settlement in this pergunnah, as far as relates to the 874 villages, on which the Baboos have received their malikanah, I beg leave to inform you of the mode which I have adopted, as a temporary expedient, to relieve myself from these difficulties, till your opinion and determination on the various and important points shall be communicated to me. It is self-evident, from the number of competitors to enter into engagements, that the embarrassments above mentioned, have not arisen, regarding the amount to be levied by me, on the part of government. This particular I have ascertained with accuracy and equity. My difficulty has been to select persons with whom it would be most advisable to settle, on account of their apparent superiority of claim, and the greater security of the revenue. I have therefore, in almost all cases, given the preference to occupancy. In truth, gentlemen, these old malicks have urged their claims with much anxiety and importunity. They absolutely refused to enter into any kind of engagement but as malicks, declaring they would rather lose their lives, than acquiesce in a relinquishment of what they considered, their hereditary rights. In this predicament, as I could not possibly allow of their title of malicks, (however hard their case may be) the malicannah having already been enjoyed by the Baboos, I found it absolutely necessary to contrive some mode of accommodating their scruples, without conceding the rights of government. I proposed to them, therefore, to enter into engagements as mere renters, annexing the appellation of ooraf malicks, that is, in English, commonly called or considered, as proprietors. This had the desired effect, and they have further entered into engagements, binding themselves, if hereafter any persons should establish their claims by legal process, that they will readily relinquish such places, with all their claims of malicks, and privileges of renters, after a deduction of any expenses incurred by them in improvement. It is obvious that, from this arrangement, the proprietary rights of these people are not admitted by me, on the part of government; and should you be so indulgent as not to consider these villages, on which the Baboos have received their malikannah, as the exclusive property of government, no kind of obstruction whatever will be occasioned to the pretensions of future claimants. In the Dewanny adawlut, it may be urged that, as there were such a variety of claimants, I might have settled with indifferent persons. To this I answer, that the old occupants, who have for a long lapse of years, had possession, and who are not only men of superior responsibility, but have the advantage of local authority, would most probably, on an attempt to dispossess them, have removed with their family ryots, and every implement of agriculture, to other places. It cannot but be evident, that the consequences of such desertion would be distress to the former occupant, total ruin to the renter, and ultimate loss to government.

The Baboos are very desirous of joining their malicannah villages to their zemindarry, and of entering into engagements as malicks, for the whole; they having long since received the right of malicks, in the enjoyment of the 29 villages. I have not considered myself at liberty to attend to their wishes, as in the extract of a letter from the Right Hon. the Governor General in Council, under date the 17th July last, forwarded to me in your letter of the 30th of the same month, the board forbid the nine-tenths of Syd Noor ul Hossain Khan's

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zemindary, being settled with him. The cases of these Baboos, and Noorul Hossain Khan, are exactly similar: both have received malikannah in land, by virtue of sunnuds, from the chief and council of Patna.

Ahmud Ally Khan, in the course of his long residence in these pergunnahs as farmer, has sold several villages at public sale, for balances of revenue; he has himself brought up many, in the name of his dependents. He now claims the right of giving in cabooleat as malick. I therefore request your sentiments on this head, for my guidance.

Extract of a Letter from the Collector of Shahabad, to the Board of Revenue; dated the 30th of September 1789.

I CANNOT, gentlemen, conclude this letter, without expressing my sense of the great justice of government, in permitting those zemindars, who have obtained malicannah in land, to annex it, to their hereditary estates. The vexatious uncertainty, and frequent injustice, consequent to the late system, have in most cases, driven these people to apply for a tenth of their estates in land; they thought it better to resign all pretensions to the management of the bulk of their property, than to be subject to the depredating interference of the aumils of government; an interference which has oftentimes annihilated their proprietary rights, plunged them in inextricable embarrassment, and rendered every art and evasion necessary, to counteract over-rated assessments.

Appendix, No. 2.

Copy of a Letter from the Chief of Dacca, to the Board of Revenue, dated 23rd July, 1786.

GENTLEMEN,

WITH a view of ascertaining, for the information of the board, with as much accuracy as possible, the quantity of waste land in my district; immediately on the receipt of their [495] orders, under date the 3d of April last, I issued a perwannah to all the zemindars, requiring them to report to me without delay, the state of their several zemindarries, in order to enable me to judge what quantity of their land could be allotted to the purpose intended by the board, with the least injury to them; and I am sorry that (no return having yet been made to my perwannah), I should, after so long a delay, be under the necessity of making my report general, and to found it upon my own knowledge, acquired by a residence of 15 years in various parts of the district.

I believe there is no district in the three provinces of Bengal, Behar, and Orissa, that has more jungle and waste land in it, than the Dacca; but the whole is claimed as the property of individuals, who, though they receive no profit from it, and are too indolent themselves, to make it productive of any, will not suffer others to bring it into a state of cultivation, without some recompence; and so very tenacious are they of it, that even in the suburbs of the city, which for three or four miles is almost an impenetrable jungle, infested by wild ferocious animals, a man cutting down a single tree, will be sued by the proprietor for damages. The board cannot therefore, I apprehend, carry their laudable plan, as far as it regards this district, into execution, without creating great dissatisfaction; but as the clearing away the immense tract of jungle, and cultivating the waste land about Dacca, cannot fail of being productive of great advantage, both to government and the proprietors, as well as tend to render the place more healthy, I beg leave to offer it as my opinion, that the prejudice of a few individuals, should be no impediment to the adoption of a plan, which has for its object, the benefit of the community at large; and should the board concur with me in opinion, I will, with their permission, order a survey and measurement to be made of the waste lands; this being the only mode by which the quantity can with any degree of accuracy, be ascertained.

(Signed) *M. Day*, Chief.

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Extract of a Letter from the Collector of Momensing, to the Board of Revenue; dated the 19th December, 1789.

"I HAVE just returned from the eight annas share of Atteya, where I have been fully employed, in regulating the collections of that purgunnah, and endeavouring to realize part of the balance of last year. The first, I have effected; and I trust the revenues in future, will be paid with greater punctuality. The mehaul is very extensive, but badly cultivated, though the soil in general is rich and so variegated, as to be capable of producing every article that grows within the province; at the same time, so destitute of inhabitants, that I do not conceive, from the observations I could make in traversing over various parts of it, and the accounts I gathered from the most intelligent inhabitants, one-fourth was cultivated. I am well convinced, could any method be found of peopling this pergunnah, that it might be made to yield with ease, an annual revenue of sixty thousand rupees, instead of thirty thousand, at which it now stands assessed, including Russulpoore."

Appendix, No. 3.

Extracts from the Proceedings of the Committee of Circuit, held at Cossimbazar, 11th July, 1772.

Mr. Middleton's Minute.

SINCE our meeting of the 7th, I have employed myself in taking the necessary measures for supplying the committee with the several accounts they have required, in the extract delivered to me of their proceedings; but as some obstacles have occurred in the execution of such parts of the resolution as are contained in the 1st and 2d paragraphs, arising from circumstances peculiar to the Huzzoor Zillahs, which I imagine must have escaped the notice of the committee, I think it necessary, before I proceed further, to lay before them the following representation:—

From time immemorial, it has been customary for the zemindars, on falling in arrears in the payment of their rents, to raise a sum of money for that purpose, by disposing of part of their lands, either voluntarily, or by compulsion of the government. These lands, sometimes are entirely alienated, and become dependent only on the khalsah, or they are annexed to the domains of another land-holder, who purchases them; or they are allowed to continue muscoory, that is, under the jurisdiction of their former zemindar, paying only the tukseemy revenue, with the rate of taxes imposed on the rest of the province; but in this case, they often afterwards find means, either by complaints, or by the interposition of powerful interest, to procure an order from the government for their dismemberment, authorizing them, at the same time, to remit their rents immediately to the khalsah.

From these several methods of transferring lands, alterations have incessantly taken place in the zemindarries, which, for want of explicit and accurate records, it would now be difficult to trace back to any particular period, without relying, in a great measure, for our information, on the zemindars and talookdars themselves.

Extensive zemindarries have, in the course of time, been dismembered into a number of inconsiderable and independent talooks; others, which now rank in the first class, have been formed, uniting together, several small portions of land, obtained from different zemindars.—Silberris affords an instance of the first position—Rokunpoor of the second. Silberris formerly paid a revenue of upwards of a lack and fifty thousand rupees: by successive alterations, it is now reduced to less than 50,000 rupees. If the measure in agitation should take place and the mehals, which have been separated from the greater [496] zemindarries, should be re-annexed, Silberris will receive back lands to the

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amount of about 60,000 rupees, collected from the presence; and as impartiality requires, that if the huzzoory talooks are deprived of the benefit of their purchase, and re-annexed, so those also which are absorbed into zemindarries, should be restored to their original proprietor. If so, Rokunpoor must not only yield up to Silberris its acquisitions of about 8,000 rupees, but being wholly composed of lands obtained from other zemindars, it must, by this plan of restitution be totally annihilated.

The khas talooks, comprehend an infinite number of small portions of land, which the nabobs Sujah ul Dowlah, Jaffier Cawn, and Surpaaz Cawn, selected from several zemindarries, to which they in general still pay the rate of land rent originally settled. These, being under the immediate inspection and care of government, have, by the establishment of gunges and other salutary measures, greatly improved, and now yield a revenue much exceeding what they would have produced, had they continued under the zemindars; and were they now to be re-annexed, in all probability a considerable loss would ensue, in the decrease of their value.

Besides a number of other instances which might be produced, many of the villages, which originally appertained to Bherole, Mehlind Coolburreah, and some of the divisions of Cuttubpore, Babuk Sing Futtypore, &c. which are each separate zemindarries, have, by purchase, usurpation, or other means, become included in Rajeshahy. The lands, thus separated, being long considered by the possessor in the same light as his own original districts, little care has been taken to mark their respective boundaries, and in many places, it will now be found difficult to distinguish them, at least to effect it, with precision. To ascertain the cause and manner of each dismemberment, and to arrange the accounts afterwards in a new form, will, I am apprehensive, retard too long the important operations of this committee.

[16*th July* 1772.] The committee, remarking to Mr. Middleton the great disproportion between the several divisions which he has formed for the farms of Rajeshahy, explains it to arise from the re-annexing of the small talooks, and other separations to the pergunnahs, to which they originally belonged, or lay contiguous: these pergunnahs themselves being of different extent and amount of revenue, and the lands annexed to each, varying in the same circumstances as well as numbers, rendered it impossible to avoid an unequal distribution of the lands; and at the same time, to fulfil the intention of the committee, which was, to render the farms entire and unmixed with each other.

[20*th July* 1772.] The Committee, taking into consideration the subject of the talookdarries and inconsiderable zemindarries, which compose so large a part of the huzzoor zelahs; and having maturely weighed all arguments, whether in favour of the just claim government has upon these lands for a revenue, adequate to their real value; or if the zemindars and talookdars, in support of their rights and privileges, grounded upon the possession of regular grants, a long series of family succession, and fair purchase: all these arguments considered, there occurs to the committee only the two following modes which can be pursued in making their settlement.

Sic in Orig.

The first is, letting their lands to farm, putting the renters in entire possession and authority over them, and obliging them to pay each zemindar or talookdar, a certain allowance or per-centage, for the subsistence of himself and his family.

The second is, settling with the zemindars and talookdars themselves, on the footing of farmers.

[20*th July* 1772.] On the whole, when the committee weigh the objections against the first mode, and the arguments in favour of the second, they cannot hesitate to determine that the latter should be pursued.

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Resolved, therefore, That the following inferior zemindarries and talookdarries comprehended in the huzzoor zelahs, be settled on this plan.

TALOOKDAR on HUZZOORY, containing Cassimpore, and 75 other Talooks							58,846	11 6 2
Chunnacolly, &c. containing Chunacolly, 4 parts ...				28,294	4	11 2		
Coolberreah				29,617	12	9 1		
Cawshypoor				11,765	8	4 2		
Wazurabud, and 24 other Talooks				33,655	3	1 0		
							1,03,332	9 8 2
KURGONG, &c. containing,								
Kurgong				30,953	5	3 2		
Wauzadpore, 2 parts				26,581	8	9 1		
Dawa				15,936	10	13 0		
Bherole				18,101	15	8 2		
Acbur Shahy, and 8 other Talooks				17,541	1	10 3		
							1,09,114	9 5 0
CHUNDELHEY, &c.								
Chundelhey Setraject				61,836	6	19 0		
Do Bolanaut				13,986	5	3 0		
Takespore $\frac{6}{16}$				19,963	14	12 3		
Dahmun				14,381	0	0 0		
Kinda, and 21 other Talooks				37,221	0	10 1		
							1,47,388	11 5 0
							[497]	
MEHLIND, &c. containing,								
Mehlind				27,522	3	6 0		
Barbuch Sing				12,605	15	13 3		
Cuttubpore				9,097	11	8 2		
Butrampore, and 21 other Talooks				64,610	11	9 0		
							1,13,836	9 17 1
JEHAN GUIRPORE, &c.								
Jehan Guirpore to be allowed on the terms of the highest proposals				1,65,857	12	17 3		
Mancore				13,896	2	6 1		
Haltendah				39,852	1	14 3		
Amberabad				33,127	6	0 0		
Takespore $\frac{6}{16}$				10,485	1	12 0		
Mohinpore				5,021	8	2 0		
Sery Kishenpore				552	4	8 0		
Jegreketty				5,723	7	9 2		
Nussubpore				3,191	13	12 2		
							2,77,707	10 2 3
BOHINPORE, &c. containing,								
Bohinpore				5,562	15	2 0		
Pelass Barry				2,981	15	1 0		
Bowthar				3,832	14	9 0		
Shekshar				3,224	5	5 0		
							15,602	1 17 0
JEYPORE MEGHINAH, &c. containing,								
Jeypore Meghinah				31,055	1	4 3		
Sudky				633	1	15 0		
Bulrampore				55	5	5 0		
							31,743	8 4 3
TALOOKDAR on SILBERRIES, &c. containing,								
Silberries Abos Turah				15,553	0	7 2		
Do Hurry Ram				14,895	11	2 3		
Missedah				27,800	1	4 0		
Silberries Gunga Luckynarain				7,474	5	18 3		
Do Gopaul Kishurn				7,474	5	18 3		
Do Rooder Ram				4,967	11	14 1		
Besbazoo				3,861	1	8 2		
							82,026	5 14 2
CHUCKDELOWRY, &c. containing,								
Chuckdelowry				9,012	10	14 0		
Bhadespore, and 14 other Talooks				30,793	4	18 2		
							39,805	15 12 2
SHAISTAHABAD, &c. containing,								
Shaistahabad, and 12 other Talooks				...		...	7,577	11 2 3

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DYANAGUR, &c. containing,										
Dyanagur					20,822	3	9	0		
Mohubbutpore, and 66 other Talooks					1,36,761	7	12	0		
									1,57,583	11 1 0
BELDANGAH, &c. containing,										
Beldangah, and four other Talooks					...			...	25,719	12 14 3
KUNTOONAGUR, &c. containing,										
Kuntoonagur					12,603	11	6	1		
Perrinderpore					5,235	10	19	1		
Rogoonautpore					17,037	5	6	1		
									34,876	11 11 3
HOWGLAN, and eight										
Talooks					...			...	60 312	11 17 2
Myhetty					...			...	49,257	5 5 0
The Muscoory Talooks of Rajeshahy					...			...	2,01,379	0 15 1

Resolved, also, That the Muscoory talooks of Rajeshahy be settled upon the same plan, and that, when settled, they do continue to pay their rents as formerly, through the channel of the head farmer, of the hoonda in which they are included, but without his possessing any other claim upon them, or their lands, except that of receiving the rents.

Resolved, further, That the settlements of such talookdars as enjoy talooks in different districts, be made upon such a plan as will admit of their paying their revenue, in future, under one general head. [498]

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APPENDIX, No. 6.

EXTRACT Proceedings of the Board of Revenue in Bengal, dated 14th March 1794; and of Revenue Consultations, dated 27th March 1795; on certain Communications from the Collector of Burdwan, respecting the Difficulties experienced by the Zemindars, in realizing their Rents from the Ryots, under the Regulations of Government.

To William Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,

I AM honoured with the receipt of your letter under date the 21st instant, wherein you desire, "that I will inform you, if, in consequence of the non-attendance of the defendant Banaressy Ghose, the judge made any application to the Sudder Dewanny adawlut."

Letter from Collector of Burdwan, 31 Jan. 1794.

In answer, I beg leave to inform you, that on a review of the portion which has been furnished me, of the established regulations, it does not appear that I am empowered to obtain the authentic information on the point in question. But from intelligence on which I think I can rely, it should seem, that on finding Banaressy Ghose, an inhabitant of Calcutta, the judge made an application to the Sudder adawlut, a few months ago; in consequence of which, a vackeel has lately appeared at Burdwan, in his stead.

These facts, I beg leave to observe, appear to me to verify the arguments stated in my letter of the 9th instant, on the part of the rajah, and moreover, to exemplify the grievance then complained of, by shewing, that although the rajah is now legally imprisoned as a defaulter to government, the defendant, though a defaulter to him, is legally at large; and further, it should seem, that the whole transaction is irreconcileable with Article I. Regulation XVII. A. D. 1793, wherein it is declared to be "essential to the prosperity of the country, and the punctual collection of the public revenue, that land-holders and farmers of land should have the means of compelling payment from defaulters, without having recourse to the courts of justice;" for a proposition thus expressed in general terms, must be understood to include all particular cases, whereas, in this case, the rajah has had no other means allowed him of redress, than by recourse to the court of justice, which, as yet, has not been able to afford him any redress at all.

It furthermore appears, that the rajah's grievance being "traceable, in the above-mentioned regulation, to its source," is therefore, a matter of public concern; for instead of providing the means of a zemindar's enforcing payment in all possible cases, as might be expected from the general import of the above quotation made from its preamble, the sequel provides those means in one particular case only, namely, when there is property distrainable, which being by no means a common case, more especially with under-renters, who grow no crops themselves, nor with ryots, when they keep their outer-doors shut and barred.* It follows, that the point which is declared to be essential to the prosperity of the country, and the punctual collection of the public revenue, is but partially accomplished, though a regulation has been

* Exceptions to distraint.

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expressly framed with the view of attaining it entire. It seems, in fine, like promising help in every case, explaining how help shall be afforded in one particular case, and then concluding (as in Section XXXIII) with a declaration, that in all other cases the party shall be at liberty to help himself.

Were the difference which I conceive to exist, and which I have endeavoured to point out, between the profession in the preamble, and the performance in the sequel of the Regulation alluded to, a mere verbal distinction, I should not have presumed to offer any remark on the subject; but in an office which has close affinity with the punctual collection of the public "revenue," if not, in some measure, with the "prosperity of the "country," I trust it will not be thought unbecoming my relative situation, to ask for explanation, whenever a circumstance, declared to be essential to both those particulars, shall, instead of being completely realized, appear to be either extremely ambiguous or extremely defective, whether the ambiguity or defect be imputable to the imperfections of the human understanding, or to the quality of the performance itself. But if, on the contrary, not deeming such discussions expedient, you intimate a disapprobation of my thus applying in plain, though respectful terms, for important information, no imprudent zeal shall urge me to transgress a second time. I am, &c.

Burdwan, 31st January, 1794. (Signed) *S. Davis*, Collector. [499]

To Willam Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,

Letter from Collector of Burdwan, 27 Feb. 1794.

Para. 1. I duly received your letter of the together with the extract of a letter from the Governor General in Council, the contents of which being immediately notified to Ranny, she, the next day, entered into an engagement for the revenue assessed upon the Burdwan part of her son's zemindarry, under the same terms as it was before held, and moreover to be answerable for the balance then outstanding against it. The rajah was immediately released from confinement; but agreeably to the public regulations, the attachment, as per inclosed establishment, was continued on the estate, until the balance should be liquidated.

2. The Ranny soon after paid Sa Rs. 2,00,000 into the Treasury, and the aumeen has received and remitted from the Sudder mustagers Sa Rs. 1,67,111; but there still remains due on the kist of Poose Sa Rs. 3,14,641, and the month of Maug being now expired, the total demand at present outstanding is Sa Rs. 6,09,215.

3. I have repeatedly written to the Ranny, requiring of her to perform her engagement of paying up the balance, at the same time reminding her that by Section VI. Regulation XIV. A. D. 1793, she might be adjudged subject to the payment of interest at 12 per cent. upon the arrear; but have as yet obtained no satisfactory answer; and I am now informed that she is withdrawn from business, and retired to her habitation at Ambore.

4. It appears from the report of the aumeen, that about Sa Rs. 6,82,500 was collected by the rajah during the month of Poose, no part of which can have been paid into this treasury, unless the payment of Sa Rs. 2,00,000 made as above mentioned by the Ranny, was part of that sum. It further appears from the aumeen's report, that the sum of Sa Rs. 3,00,742 is due from the zemindarry renters, upon the current year, and the total demand on the part of government to the end of the year, including the balance now outstanding, being Sa Rs. 8,95,530. There is an appearent deficiency of Sa Rs 5,94,790, which in my humble opinion, is a circumstance of such consequence as to deserve immediate consideration; and having in this conjuncture, done every thing in my power agreeably to the Regulations, by

holding the estate under attachment, I wait for any further instructions that you may deem it necessary to issue on the occasion.

5. As far as the rajah's object can be inferred from his conduct in the late transaction, it appears to have been to embezzle as much as he could of the rents, and leave government to look to the Ranny for the balance which would happen in consequence. This would not subject the Ranny to any inconvenience, for being by her sex exempted from imprisonment or coercion of any kind, she would remain undisturbed, till the end of the year, while the rajah, no longer subject to restraint, would be at full liberty to try every means he might think conducive to the reduction of the assessment on the district, which appears to me to have been his aim, ever since he entered into his decennial engagement; and should this scheme fail, he might then speculate in regard to any land that might be sold to realize the balance, by repurchasing any mehals offered at an advantageous jumma, leaving the rest to the risk of government, as in the case of Mundulghaut, by the exchange of which disadvantageous mehaul for the one he at the same time purchased in Bishenpore, he has undoubtedly gained very considerably. The mode of transferring and recovering possession of land, may, for any thing I know, be perfectly consistent with the public regulations, though it nevertheless appears to me to be an abuse of the inestimable privileges and immunities bestowed on landholders by the British government; the effect of which mode of abuse have already been experienced in loss of revenue in the instance above mentioned, and in the embarrassments to which it has contributed in Bishenpore. Could the jumma be appropriated on land to be sold in the rates prescribed, and with the facility that seems to be supposed in the Regulations (though they no where point out how it is to be done) the danger alluded to, would be in a great measure, avoided; but in an extensive province like this, without canongoes or hustaboods, as they exist in Behar, and where every glimmering of light which might lead to a discovery of the actual state of the mofussil, has either been extinguished, or given up to the proprietor, it may be worth the consideration of the board, to determine, how, in the event of selling land, the necessary information is to be procured; or whether some better method may not be devised than the one prescribed to me for the same purpose, at the beginning of this year; though if that be still thought adequate or sufficient, I shall at any time be ready to enter upon it. All I can at present do, is to give timely notice, by pointing out the apparent designs of the parties concerned, and what will probably be the state of affairs here at the end of the year, and to repeat what I had long ago occasion to observe to the board, namely, that almost all the renters, or sudder mustagers as well as the kutkenadars, or those who stand in gradation downwards next to the ryots, are either immediate servants or dependents of the late zemindar, and consequently engaged to promote his views and forward his schemes, by fabricating and falsifying accounts, and by every species of finesse formerly practised by the natives on such occasions, and which the benevolent policy of the British government, has not yet, I fear, had the effect of eradicating from the district of Burdwan. If therefore it should become necessary for an hustabood of the country to be taken, or if the collusive views of the Ranny and the rajah should be such as to oblige government to continue the collections by an aumeen surburacar, or whatever denomination the Regulations may assign; I would submit it to the consideration of the board, whether it may not at the same time, be expedient to remove the rajah out of the district; a measure which, although not sanctioned by any regulation I have as yet been furnished with, may nevertheless be found essential to the preservation of the revenue, in a state undiminished. [500]

6. Upon the whole, it appears to me advisable, that some prompt and decisive measure should be adopted, which might convince the parties

concerned, that no scheme they can have devised to effect a reduction of assessment, will be suffered to succeed; and that in the event of land being sold, the assessment shall be rated with such accuracy as to prevent their recovering possession of it, in the manner they appear to have in view. This might, if any thing could, induce them to pay up the balance outstanding, which I am convinced they want inclination more than ability to perform; and to seek advantage, in attention to their mofussil concerns, rather than in schemes of the nature which have been suggested. The former mode of conduct was recommended to the rajah, though to no purpose, by my predecessor, and has been constantly urged to him, with as little effect, by myself: and I have no longer any expectation of either him or the Ranny, pursuing the path pointed out to zemindars by the Regulations, while they can entertain a hope of advancing their interests, by indirect methods. Though Article VI. Section II. Regulation I., A. D. 1793, does not assume it as a fact, yet it is there introduced as a reasonable trust and dependence, that proprietors of land will now by good management improve their estates, and discharge the revenue regularly; whereas, in regard to the proprietor under consideration, the only management observable on his part, has been in withholding payment of the revenue, and in endeavours to overset his decennial settlement; showing himself, thereby, either insensible to the great benefits conferred on him by that regulation, or ungrateful, and therefore unworthy of them.

7. In the foregoing observations, I have alluded to the rajah as proprietor of the zemindarry, under a persuasion that he has still as much interest in the property lately transferred, as he had before the transfer took place; and that the Ranny is no more than an instrument which he uses to cover and promote his designs.

Burdwan, 27 Feb. 1794. (Signed) *I am, &c.* *S. Davis, Collector.*

(Extract.)

To William Cowper, Esq. President and Members of the Board of Revenue.

Gentlemen,

Letter from Collector of Burdwan, 12 Feb. 1794.

In the toujee last transmitted, I proposed explaining the balance standing against Bishenpore, by a separate letter, which I have now the honour of addressing to you on that subject.

To convey a clear idea of the case, it may be necessary, first, to describe the relative situations of the two proprietors; which I shall endeavour to do, as briefly as possible.

Bishenpore appears to be one of the most ancient estates in the country; for by an æra peculiar to itself, it must have been held in possession by the present proprietor's family, through a course of 1,099 years.

Some years ago, the head of a junior branch of this family, drove out the senior, and possessed himself of the zemindarry; but a military force sent by government, after subduing him, restored the fugitive Choyton Sing to possession, as sole zemindar. The person so subdued, was afterwards, by a decision of the Company's resident at Moorshidabad, declare entitled to one half of the district; but Choyton Sing, the other party, appealing to the Governor General and Council, had a decree given in his favour, confirming him in possession as zemindar, and declaring the respondent Damooder Sing entitled only to a maintenance. The decree is said to be dated 1787.

In 1791, a new decision was notified to tho collector of Beerbhoom, whereby the zemindarry was again divided between the contending parties;

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but Choyton Sing, not acquiescing, instituted a suit in the dewanny adawlut of Beerbhoom, which the judge dismissed. The plaintiff, however, persisting in his claim, appealed to the Sudder dewanny adawlut, where the cause at this present time, lies undetermined, or, if determined, without notification thereof having yet been received.

Previous both to the decennial settlement, and to the last order for dividing the zemindarry, an investigation was made by special commission, into the assets of the country, whereby, agreeably to the principles of the public regulations, many advantages, enjoyed, it is said, from time immemorial, either as appendages to the state of the ancient rajahs, or connived at by the Mahomedan government, were abolished, or resumed as inconsistent with the definition established of proprietary right; and the gross assets of the country being rated at about Sa Rs. 4,60,269, the proprietors were adjudged entitled to one-eleventh part only of the net estimated collections. But under the khas collections of that year, the country yielded much less than the estimated produce; viz. only Sa Rs. 4,09,000. At this conjuncture, Choyton Sing being called upon to make his decennial settlement, engaged (too hastily, as he wishes to have it understood) for a net jumma of Sa. Rs. 4,00,000, being fearful that his adversary Damooder Sing might supersede him, with an offer of that amount; but falling in arrears at the end of the year, more than half the zemindarry was sold to realize the balance, and thereby his adversary, who in the interim had been declared entitled to half the estate, as before mentioned, was equally involved.

But though neither of these parties can dispute the validity of the engagement for the jumma of Sa. Rs. 4,00,000, whether imprudently contracted or not, they both assert that circumstances have occurred, extremely injurious to them, and which, if not remedied, must end in their utter ruin. [501]

They say, that certain assets enjoyed by government, under the khas collection, and making a part of the estimate before mentioned, on the grounds of which estimate their decennial engagement was founded, have been since abolished, without their having received any deduction or consideration for the same, when their lands were sold; and without any deduction or consideration being made for the same, in the balance now in demand aginst them, on account of the year last expired, for which balance almost all the part remaining of their estate, is now under attachment and orders for sale.

They moreover allege, that the jumma assigned to them after the sale of their land at the khalsa, to liquidate the balance of 1198, was over-rated in the sum of Sa Rs. 20,467, and that by consequence this excess enters into every subsequent balance outstanding against them, a circumstance which they explain, by declaring the sale in question, to have been made contrary to justice, and to the rule laid down by government for such cases. For instead of the assessment upon the lands sold, being proportioned to the actual produce of the whole zemindarry in the ratio prescribed, the net produce only of the lands sold was considered, out of which a deduction of malikana was allowed the purchasers, amounting to Sa Rs. 20,467, which, as the produce of the whole estate fell short that year of its assessment, became an unequal burthen on the part remaining, and has had the effect of increasing by that amount every subsequent balance.

In addition to the foregoing, they represent it as a hardship, that there are suits to the amount of Sa Rs. 14,000, instituted to recover demands of rent on account of last year, still undecided in the adawlut, owing to the delay incident to those courts. The several articles are as follows:

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Abkary Mehal	Sa Rs. 750
Soodran Mehal	1,365
Dehdarry	331
Malikana allowed the purchaser of Buzaha-zary, &c.	20,467
	22,913
Suits pending in the Adawlut	14,000
	36,913

In regard to the balance stated in the present towjee, the zemindars represent it to be owing partly to the circumstances above recited, and partly to the contumacy of a species of mockurreydars termed gatwalls, and others, who hold lands under fixed jummas, amounting together to about Sa Rs. 12,000, hitherto regularly paid, whether under khas management or a zemindarry settlement; but being, in consequence of the police arrangements, now put under the direction of the police darogahs. These landholders deny any obligation of service due to the zemindars, and refuse to pay rent; and the local circumstances of the case, being such as to render recovery of the demand, by the rules laid down for distraint, impossible, more especially as they are encourged in their contumacy by the darogahs, the proprietors have no other resource than an application to the dewanny adawlut, where prompt decision is impossible.

Burdwan, 12th Feb. 1794. *S. Davis*, Collector.

Extract BENGAL Revenue Consultations, *the 27th March 1795.*

No. 28. To the Honourable *Sir John Shore, Baronet, Governor General in Council, Fort William.*

Honourable Sir,

Letter from the Board of Revenue, 17 March 1795.

ENCLOSED we have the honour to transmit to you a copy of a letter, *and its enclosure, from the* collector of Burdwan, *stating the inconvenience* which has occurred in the collection of the public revenue in the district in general, and more particularly in the zemindarry of Bishenpore, from the delay incident to the decision in the adawlut upon malguzarry suits.

2. As the conclusions which the collector has endeavoured to establish, appear to be the natural result of the circumstances stated in his letter, and as we have no reason to doubt of the truth or accuracy of the facts adduced by him, we think it our duty to express our concurrence in the sentiments delivered by him, considered in their relation to the public revenue; but what appears to us to render the object of his address the more worthy of attention is, that judging from the representations which have at different time come under our consideration from most of the collectors, as well as the principal land-holders, particularly in the Bengal provinces, we are led to apprehend that the same inconvenience is pretty generally felt throughout the country.

3. It is true, that guided in the execution of our official duties by the rules laid down in the Regulations, which would indicate that the recovery of the mofussil rents is a matter of private concern between the land-holders and their tenants; and that any existing disputes between them is not to impede the punctual discharge of the public revenue; we have hitherto given no sort of encouragement to such representations as had for their object a suspension of the public demand, on no other ground than the difficulty stated to exist in enforcing payment of the rents from the ryots.

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and under tenants. Should it however appear, as we think is the case, in the instance at present before us, that great real inconvenience is sustained from the causes above recited, we humbly conceive it to be an object well [502] worthy of attention, to provide against an evil that must in the end, be equally felt by government and the land-holders; by government, because of the impediments which it cannot fail to occasion, in the discharge of the public revenue; and by the landholders, inasmuch as they would be subject to have their lands sold, when in fact they had not the means of making good their engagements with government, from the delay incident to the judicial process; for as the collector of Burdwan justly intimates, where the sudder assessment bears so great a proportion to the gross produce of the lands, as it does in this country, it is morally impossible for the landholders to acquit themselves of their engagements to the public, unless they have the means of realizing, with perfect punctuality, their own demands upon their under-tenants.

4. In the foregoing observations, we have confined ourselves to what we conceive to be the effect of the circumstances stated by the collector, considered with respect to the public revenue. In any other relation, however well entitled the collector's remarks may be to the attention of government, we should not have thought it our province to have done more than lay them before you, for your consideration. But as we have thought it incumbent upon us, to submit to you our sentiments upon the existing circumstances, as stated by the collector, from the intimate connection which they have with the public revenue, we in like manner, think it our duty to express our concurrence in his opinion, that the object proposed cannot in any mode be so effectually attained, as by establishing more courts for the dispatch of public business, either with separate and independent jurisdictions, or subordinate to the principal court of the district as at present constituted, with such restrictions against the institution of vexatious and litigious suits, to which we apprehend the present heavy accumulation of business is principally to be ascribed, as may appear to you most advisable.

We have the honour to be, &c.

(Signed) *Thomas Graham.*
G. Hatch
J. Buller.
D. Vanderheyden.

Revenue Board, the 17th of March 1795.

To William Cowper, Esq. President, and Members of the Board of Revenue, Fort William.

Gentlemen,

Letter from Collector of Burdwan, 27 Feb. 1795.

1. I HAVE had the honour of receiving your instruction in regard to Bishenpore, which shall be duly attended to, and the requisite statements furnished as soon as possible; in the interim, I beg leave to request your attention to the inclosed translate of a representation which has just been made to me by the surbracaur of that zemindarry, who was appointed to the trust by the late collector of Beerbhoom, under your sanction.

2. Independent of the credit due to an intelligent person, as the surbracaur appears to be, who can have no interest in misrepresenting the circumstances stated, I have reason to believe, from my own experience in other parts of the district, and more especially from the part I am now in, that the inconvenience, delays, and obstructions he complains of, in regard to the Mofussil collections, do really exist—that the grievance is increasing, and that unless effectual means be taken to remove or to diminish it, embarrassments must ensue that will eventually involve the public interest in loss of revenue.

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3. It will, I believe, on enquiry, be found, that the representation of the surbracaur of Bishenpore, in regard to the pending suits, is strictly true; and I think it extremely probable, that some of the kutkendars, as he further states, have, on observing the delay incident to the judicial process, been induced to withhold the dues of the present year. The disadvantage, in this particular instance, appears to me to fall on government, by the balance of revenue outstanding against the zemindarry of Bishenpore being thereby increased, in an amount which cannot be realized until the adawlut shall have decided on the suits pending; and as a decision cannot be soon expected, it is not improbable that most of the balances will on that account, be found irrecoverable, from failures, deaths, and desertion.

4. If it shall appear, from what I have the honour of adducing in this address, or from any other information which it may be thought necessary to procure, that the constitution of the adawlut, in this extensive district, and the mode of proceeding therein, are such as afford no adequate means to zemindars and others, of speedily enforcing payment of their just demands; but, on the contrary, leave it in the power of their under-renters and ryots to withhold their rents, through a term almost indefinite; the board will, I trust, interest itself so far as to bring the grievance under the notice of government, in such a manner, as may be productive of effectual redress. In order to convey a clear conception of the necessity there appears to me to be for such an application, I beg leave to solicit the board's attention to the following circumstances:—I have reason to believe that the whole number of suits now undecided in the adawlut of this district, will be found to be not less in number than thirty thousand, and that half this accumulation of business in arrear, has taken place, in the course of about nine months. To judge, therefore, from an experience of nine months, of the adequacy of the court to answer the object of its institution, in which the due collection of the rents and the public interest are immediately concerned, or, in other words, to estimate the excess of its business, beyond what, under its present constitution, human powers can perform, a computation may be made on the following grounds:—Let it be admitted that the court can get through ten suits per diem, which, considering [503] that there is likewise a foujdarry office of constant and very considerable business to be supplied, and that every suit in the dewanny adawlut, whether for a large or a small sum, requires the same formality of procedure, is, I apprehend, the utmost that it can be supposed to perform; and allowing, in the same estimate, that the court sit for the dispatch of business every day in the year, not even Sundays excepted, the period, requisite for it to clear off its present load of business, would be no less than between eight and nine years; at the end of which term, admitting the number of plaints filed, or that the business of the court should be equal to what it has proved for nine months past, the load of business, instead of being perfectly gotten rid of, would be found increased, in the number of one hundred and sixty thousand suits still pending, or more than five times what it is at present. It follows, therefore, that a man who at this time files a bill in the dewanny adawlut, and provided his cause be brought to decision in regular rotation, cannot look for redress of his injury to be afforded him, in less than eight years; and that a man who, at the end of that period, should file a bill, could have no very good prospect of its being brought to decision, in the whole term of his life; and, moreover, that the number of plaints pending at the end of every year, would be found still accumulating in a ratio which would ultimately prolong the prospect of decision, beyond any assignable limit, and thereby destroy the purposes of an adawlut altogether.

5th. The board will not, I presume, ascribe the vast accumulation of business now in arrear, and the consequent deplorable state of the inhabitants

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of this district, in regard to judicial matters, to any want of diligence on the part of the court of adawlut, but to causes which nothing less than the interposition of government itself can remove, by rendering the judicial process in revenue causes more summary and expeditious, by adding many more courts of adawlut to the district, or otherwise, as in its wisdom, may appear expedient; and I trust that the candour of the board will impute to me, for bringing forward the foregoing circumstances to their notice in this earnest manner, no other motive than what is consistent with a just sense of my duty to government, which suggested, that a point of so much importance, both to its own interests, and to the cause of humanity in general, should not be concealed. It is the avowed purpose of the public Regulations, to afford the natives a free and impartial distribution of justice, and in particular, a speedy adjustment of the malguzarry disputes; and the latter, is undoubtedly the more necessary, because a landholder is liable to be deprived of his property for the satisfaction of the dues of government, whether his own dues have been satisfied, or not; but from the proportion the land-tax in this country bears to the whole produce of an estate, it is clear, that unless the dues of the landholder be wholly or very nearly satisfied, he must be unable to perform his engagements, unless by loans, which would prove but a temporary expedient; and though it might support his credit for a short time, would, under the circumstances above stated, only make his eventual ruin the more certain.

I have, &c.

Adampore, the 27th February, 1795. (Signed) *S. Davis*, Collector,

Translate of a Letter received from Jewon Loll, Surbracaur of Bishenpore.

Translate of a Letter from Jewon Loll.

THE unprosperous state of the Bishenpore collections, must already be known to you.—Every possible attention, however, has been and still continues to be paid to the mofussil business; and the collections made up to this time, will be found to exceed the amount realized by the same time last year, in the sum of 16,000 rupees, and there are considerable balances due from the renters. But the renters and kutkenadar, in this part of the country, are dishonest; and the mode of managing them is not now the same, as it was formerly.

No other mode of enforcing the just demand of rent, besides what is prescribed in the public Regulations, can now be used; the causes which were instituted in the adawlut for the enforcement of demands of rent last year, and before that time, lie undecided, and the renters of the present year are prepared to avail themselves again of the same delay, by withholding payment of the rents, and thereby compelling me to have recourse to the adawlut; for these people, observing that the demands long standing, which were long since submitted to the adawlut, are not yet enforced, they say to themselves, "Recourse was had to the adawlut in the past years, to make us "pay our rents, but nothing has been effected against us, why, therefore, "should we fear to withhold the dues of the present year?" We cannot be forced to pay without orders from the adawlut, and have nothing to fear for the present, Having ascertained that such were their intentions, I wished to avoid instituting suits in the adawlut, as I first proposed; and pressed them again for payment of the rent now due, meaning to wait at least till the end of the year, before I applied to the adawlut; but the renters observing this forbearance, and that without instituting suits at law, I was endeavouring to collect the rents, have, under pretence of my collecting money in advance, instituted suits against me. Thus Shrimut Pauza, Lucken Mahty, and others, the securities for the renters of the Bucksey mehal, and other mehals in Terf Bytub, against whom there are balances outstanding to the amount

of Sicca rupees 5,000, have, on pretence of my collecting from those mehals fazil, or in advance, procured a summons to be sent for my appearance before the adawlut. On similar occasions, and at the time when this district made a part of the Beerbhoom zillah, a perwannah only used to be sent from the huzoor, requiring me to give a statement of the account between me and the renter, with a requisition, that in case the demand I had against the complainant was a just one, it should be immediately satisfied by him; and in regard to me, the order was, that if I persisted to exact more than was due, I should, upon proof of the fact, be fined in three times the amount: while this mode of adjustment prevailed, it was not in the power of the renters to withhold the just dues under frivolous and false pretences; but, [504] under the present Regulations, these people have it in their power, not only to withhold the just demand, but to obtain orders for my appearance before the adawlut. From these causes, considerable balances will I fear accumulate in this part of the country; by the close of the present year, and I think it my duty to inform you of my apprehensions.

If a more speedy settlement of malguzary causes be not afforded by the adawlut, it will be difficult to satisfy the dues of government,

Revenue Board.

True Copies.

(Signed) *G. Dowdeswell*, Secretary.

Minute of the Board.

Proceedings of Government.

No. 30.—1. The address from the board of revenue of the 17th instant, with that from the collector of Burdwan to them, and its enclosure, contain the following assertions, for the consideration of the board:—

2. First,—That the delay incidental to decisions in the adawlut upon malguzary suits, has produced great inconvenience in the collection of the public revenue throughout the district of Burdwan, and more particularly in the zemindarry of Bishenpore.

3. Second,—That, from the representations of most of the collectors, as well as the principal landholders, particularly in the Bengal provinces, the board of revenue have reason to apprehend, that the same inconvenience is pretty generally felt throughout the country.

4. Third,—That the landholders cannot discharge their engagements to the public, unless they have the means of realizing, with perfect punctuality, their own demands upon their under-renters.

5. Fourth,—That the evil noticed in the preceding remarks, must in the end, be equally felt by government and the landholders.

6. To remedy it, they propose the establishment of more courts for the dispatch of business.

7. The following observations occur on the preceding recapitulation:—

With respect to the difficulties said to be experienced in the collection of the rents in the part of Bishenpore, to which the collector alludes, and the jumma of which does not exceed a lack and a half of rupees; the proceedings lately submitted by the board of revenue on the subject of this zemindarry, evince that, however they may have been enhanced by delay in the decisions of the courts of adawlut, they are ascribable, in the first instance to the incapacity of the zemindars, and to the dissensions that have prevailed in the family, and which, for many years past, have operated to the prejudice of the zemindarry.

9. With regard to the Burdwan zemindarry, the Governor General in Council has before him undoubted evidence, that the stated difficulties has not

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operated to such an extent as to prevent the realizing of the rents of the zemindar, or the payment of the public revenue.

10. This year the collector, greatly to his credit on the part of the zemindar, has not only been enabled to discharge the public revenue from the rents which he has realized from the country, but has always had a considerable surplus in the treasury; and his last towjee account for Poose, the instalment for which month, is the heaviest in the year, exhibits a surplus collection of 1,05,596, after discharging the demands for that month.

11. The Governor General in Council is aware, however, that the jurisdiction of the court of Burdwan, especially since it has been so much enlarged by the late annexations of the populous places and districts on the western banks of the Hooghly and Cossimbuzar rivers, recommended by the board of revenue in their letter of the 1st July last, is too extensive, being in a quadruple proportion to most of the other jurisdictions, calculating according to their revenue and population. He is sensible that no effectual provision can be made for the speedy decision of the causes which must necessarily arise in so extensive a jurisdiction, whilst there is only one court of dewanny adawlut established in it. This is an evil which requires immediate correction, by the establishment of another court of dewanny adawlut; and he accordingly now resolves, that it shall take place; the definition of its jurisdiction to be hereafter made.

12. That some delay may have arisen in other districts, in the decision of revenue suits, the Governor General in Council conceives to be probable; but that the inconvenience has not operated to an extent to affect materially the collection of the public revenue, will be evinced from the following facts and remarks:—

13. Firstly,—The account submitted, with the letter from the board of revenue of the 10th instant, above recorded, exhibits a balance of rupees 5,58,824 only, on account of the revenues of the provinces for the past year, a considerable part of which, the board make no doubt will be realized.

14. Secondly,—That the revenues of the current year have been as well realized as in former years, the toujee now before the board for Poose (the payments made on account of which month, are always considered as a good criterion for forming a judgment of the punctuality with which the remaining kists are likely to be realized) exhibiting the following balance in each of the provinces, which, from the annexed comparative statement of the [505] balances appearing on the Poose towjees in the preceding ten years, will be found to be less than the amount that has been usually outstanding at the same period:—

Bengal	...	...	...	16,53,265	15	3
Behar	...	...	...	19,828	2	10-1
Orissa	...	...	...	1,86,647	12	15
				18,59,741	14	6

15. Thirdly,—That of the balance out-standing in Bengal, about one half is due from two persons only, viz. the zemindars of Beerbhoom and Rajeshahy; and that this failure in their payments, has originated in causes wholly foreign to the administration of justice; the former, having dissipated the public revenue in the most profligate extravagance and debauchery, for which, and at the instance of his own family, process has been instituted to bring him under the regulations of disqualified landholders; and the latter, ascribing his balances to his inability to pay the jumma assessed on his estate, in consequence of the difficulties in which he was involved by the misconduct

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of the late collector Mr. Henckell, and of government having prohibited him from levying certain articles of revenue from the ryots, that, as he states, formed a part of the assets on which his jumma was computed.

16. Fourthly,—That in the zillah of Burdwan, where the inconveniences stated in the letter from the board of revenue, are asserted to have been experienced to the greatest extent, both the rents of the zemindar of Burdwan, and the revenue of government, have been realized, with unprecedented punctuality; and that where the balances are heaviest, viz. the zemindarries of Beerbhoom and Rajeshahy, the deficiency is acknowledged and established, as above noticed, to be owing to other causes, wholly unconnected with the administration of justice.

17. Fifthly,—That in the provinces of Behar, in which the rents of the zemindars and the revenue of government are collected under the same regulations as in Bengal, the revenues of the past and current years have been discharged, with greater punctuality than in any former year. That had the difficulty, which some of the zemindars in Bengal assert to have experienced in making their payments, originated solely in the causes to which they have assigned, their operation, it is to be presumed, would have been felt in Behar.

18. Sixthly,—That notwithstanding the difficulties said to have been experienced, the collectors have nevertheless been able to realize the revenues of the past and current year, with the same punctuality as formerly, and under the reduced authority vested in them by the Regulations of 1793, and the further limitation of it by the 3rd Regulation passed on the 14th March 1794, which prohibits the seizing and confining the persons of proprietors of land, in the summary mode heretofore invariably practised in this country.

19. The preceding facts afford the strongest ground for presuming, that where material difficulties have been experienced in the collection of the rents or revenue, they are to be ascribed chiefly to that mismanagement which has long marked the conduct of many of the principal zemindars in Bengal. This is an evil, the correction of which is to be looked for only from time and the operation of the principles of the Regulations, which, whilst they protect the landholders in their just rights, leave them to suffer the consequences of mismanagement and breach of engagements.

20. The very ground of the complaints alluded to by the board of revenue, evinces that the great body of the people employed in the cultivation of the lands, experience ample protection from the laws; and that they are no longer subject to the arbitrary exactions by which their industry was formerly depressed. To afford them this protection, was one of the primary objects of the Regulations, the attainment of it being indispensable to the future security of the public revenue, and the prosperity of the country at large.

21. The Governor General in Council, however, is aware that it is equally just, as well as essential to the punctual collection of the public revenue, that the proprietors and farmers of land should have the means of enforcing payment of the rents or revenue due to them from their under-farmers, ryots, and dependent talookdars; and that these descriptions of persons should in like manner, be enabled to collect the rents from which their payments to the proprietors and farmers, of whom they held their lands, are to be made good.

22. On the provisions made for this purpose, the Governor General in Council states the following remarks:

23. Regulation XVII. 1793, was enacted with a view to enable individuals of every description, entitled to collect the rents or revenues of land, to enfore payment of arrears that might be due to them, without application to the courts of judicature, as far as they might be rea lizable from the crops and

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personal property of the defaulter, leaving him to sue in the courts for redress, in the event of any sums being unjustly exacted from him. This was the leading principle of the Regulation; but to prevent so extensive a power from being abused on the first delegation of it, provisions were made for obliging distrainers to withdraw the attachments on property, in the event of their demands being contested by defaulters, and of their giving security to try the demands within a certain time, and to pay interest on the arrear, in the event of it being decreed to be due with costs. These clauses, however, the Governor General in Council has reason to believe have counteracted the object of the Regulation, by the delay often unavoidable in bringing [506] suits to a conclusion, and the opportunity which they afford to individuals, of protracting the discharge of just demands. He accordingly determines to repeal these clauses.

24. But this distraining Regulation was obviously calculated only for the recovery of rents from the cultivators of the land, or arrears, from under-renters, the amount of which might not exceed what could be realized from the sale of crops or personal property. The provisions made for this purpose, although of the most essential importance to the proprietors of land in general, afford but a partial assistance in the great zemindarries, the proprietors of which farm out the rents of considerable tracts of country to under-farmers, who often return arrears to so large an amount, as to render the proprietor himself unable to make good his payments to the public.

25. The recovery of arrears of this description, notwithstanding any further aids that may be afforded to them, must undoubtedly often depend on the expedition with which justice is in general administered.

26. A comparison of the provisions made by the existing Regulations, for the administering of the laws, with those which before existed, will be sufficient to evince how far the former are adequate to their object, or otherwise, and to enable the Governor General in Council to form a satisfactory determination on the suggestion of the board of revenue, for establishing more courts of judicature, as applicable to the districts in general, exclusive of Burdwan.

27. Formerly there was only one court of judicature in each zillah; the judge was likewise the collector of revenue, and the greater part of his time was necessarily appropriated to the business of realizing the collections, which admitted of no protraction; to making the settlements; and to the voluminous correspondence and references incident to this branch of his duty.

28. Under the existing Regulations, Firstly, the judges have no concern with the revenues: the administration of the laws is their sole duty: they have been exonerated from furnishing translates in appealed causes, and their epistolary correspondence has been rendered extremely limited. Secondly, by the 8th Regulation of 1794, an additional court, under the superintendence of the register, has been established in each jurisdiction, for the trial of petty causes; and the judge is empowered to avail himself of the assistance of the collector, for the adjustment of accounts, in causes regarding rent or revenue. Lastly, a third court, for the trial of petty causes, under the superintendence of the cauzy of the station, at which the dewanny adawlut in each zillah is established, is erected by the 40th Regulation of 1793, which likewise provides for the establishment of local tribunals in the different parts of each zillah, for trial of suits not exceeding fifty rupees. These tribunals will at once relieve the courts of at least nine-tenths of the suits now depending (which, from a reference to the registers, will be found to fall short of this sum), and lessen their business proportionably in future, and, consequently, enable them to determine with expedition, the causes of magnitude which may come before them.

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The operation, however, of the two last-mentioned Regulations, have not yet been felt, owing to the unavoidable delay in printing and circulating the Regulations, and the translates of them.

29. To these temporary obstacles, incidental to so extensive an arrangement as the establishment of a new form of constitution for the internal government of the country, may be added the arrears of causes of many years, that were found on the files of the courts, and the further accumulation of them, during the first year after the introduction of the arrangements; the greater part of which unavoidably elapsed, before the judges could proceed to their stations and commence the exercise of their functions.

30. With regard to the present forms of judicial procedure, the board observe, that forms are equally essential to the due administration of justice, and to the expeditious determination of suits; and where the forms now prescribed, differ from those heretofore in use, the variation has been made, with a view to render them better adapted to the purposes for which they are established.

31. With these facts before him, the Governor General in Council has no hesitation in declaring, that whatever delay may have arisen in the decision of causes in the present or past year, it is not ascribable to the want of the necessary provisions for expediting the determination of them, but to the ample provisions already made for that purpose, not having yet had time to operate; and as the expeditious determination of suits tends to prevent litigation, in the same proportion as it is encouraged by delay in the administration of the laws, he entertains no doubt but when the different tribunals are established in the full exercise of their powers, that the suits now depending will soon be brought to a determination, and that in future, causes will be decided, with all the expedition necessary to give full effect to the principles of the Regulations. The monthly and half-yearly reports required from the

STATEMENT exhibiting the *Poose Towjee Balances and Surplus*

	BALANCE.			
	Bengal.	Behar.	Orissa.	Total
Years.				
1784	20,31,730 9 6 3	3,38,500 11 4 3	19,274 13 0 0	23,89,506 1 11 2
1785	17,14,216 1 15 2	2,56,795 12 6 0	10,283 15 13 0	19,81,295 13 14 2
1786	12,00,490 1 1 0	2,81,258 12 16 0	44,520 6 10 0	15,26,277 4 7 0
1787	20,00,387 11 13 3	49,694 9 2 0	...	20,50,082 3 15 3
1788	11,42,306 8 12 2	8,019 12 0 0	...	11,50,326 4 12 2
1789	8,03,784 7 5 3	42,992 15 16 0	...	8,46,777 7 1 3
1790	19,36,880 6 6 3	2,18,730 4 17 0	1,254 13 0 1	21,56,865 8 4 0
1791	13,37,770 5 18 2	1,24,583 7 1 2	3,59,619 9 5 3	18,21,973 6 5 3
1792	9,24,258 6 6 1	27,308 3 3 3	69,985 15 17 0	10,21,552 9 7 0
1793	15,84,562 10 8 3	42,256 15 6 0	99,578 4 11 0	17,26,397 14 5 3
1794	16,53,265 15 0 3	19,828 2 10 1	1,86,647 12 15 0	18,59,741 14 6 0

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judges, by the 18th Regulation passed in 1793, will afford the most satisfactory evidence, how far these expectations are realized; and that the Governor General in Council may have the fullest information before him, regarding any impediments that may arise in the collection of rents or revenues at the time they occur, and when a judgment may be best formed of the cause and extent of them, he determines that the board of revenue be directed to submit to him any representations of the nature of those alluded to in their letter, which may hereafter be made to them.

32. With a view however to afford to the proprietors and farmers of land, a ready means [507] of realizing arrears from their under-renters, which may be so considerable as to embarrass them in making good their payments to government, and to render more efficient the powers of distraint vested in persons entitled to collect rents or revenues; the Governor General in Council now determines to pass a Regulation, containing provisions to that effect, conceiving also, that one appeal to the judge, from decisions for money or personal property, passed by the register under the 8th Regulation of 1794, and by the commissioner under the 40th Regulation of 1793, will be sufficient for the purposes of justice, or at all events, that any advantage that could arise from admitting of a further appeal to the provincial courts, would be more than counterbalanced, by the delay in the determination of causes of more importance that would necessarily arise, from the great portion of the time of the zillah and city courts, and the provincial courts of appeal, which would be occupied in making up the records of the proceedings in these petty causes, and in the decision of them. He is therefore of opinion, that the decisions of the judges in appeal, in these petty causes, should be final, and accordingly records the following drafts of Regulations to stand as the 35th, 36th and 37th Regulations of 1795, containing provisions for the above, and the other purposes specified in the preambles to them.

Collections in Bengal, Behar, and Orissa, from 1784 to 1793.

SURPLUS.			
Bengal.	Behar.	Orissa.	Total.
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
46 9 0 0	...	...	46 9 0 0
74,400 12 9 1	30,838 10 0 0	...	1,05,239 6 9 1
...	9,652 2 17 3	...	9,652 2 17 3
19,826 12 18 1	13,181 15 15 1	...	33,008 12 13 2
32,617 3 1 0	87,369 1 4 1	...	1,19,986 4 5 1
2,83,159 13 11 3	83,882 4 7 0	...	3,67,042 1 18 3
3,42,417 4 17 2	84,770 13 15 2	...	4,27,188 2 13 0

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A.D. 1795. REGULATION XXXV.

A REGULATION for better enabling individuals to recover arrears of rent or revenue due to them.—Passed by the Governor General in Council, on the 27th March 1795; corresponding with the 16th Chyte 1201 Bengal Era; the 21st Chyte 1202 Fussily; the 16th Chyte 1202 Willaity; the 21st Chyte 1852 Sumbut; and the 5th Ramzaan 1209 Higeree.

Regulations for recovering Arrears of Rent or Revenue.

GOVERNMENT not admitting of any delay in the payment of the public revenue receivable from proprietors and farmers of land, justice requires that they should have the means of levying their rents and revenues with equal punctuality, and that the persons by whom they may be payable, whether under-farmers, dependent talookdars, ryots, or others, should be enabled, in like manner, to realize the rents and revenues from which their engagements with the proprietors or farmers are to be made good. Regulation XVII, 1793, was enacted with a view to enable all of the above-mentioned descriptions of individuals, to enforce payment of arrears of rent or revenue, without application to the courts of judicature, as far as the amount might be realizable from the crops and personal property of the defaulter, leaving him to sue in the courts for redress, in the event of any sums being unjustly exacted from him. This was the leading principle of the regulation; but to prevent so extensive a power being abused, on the first delegation of it, provisions were made for obliging the distrainer to withdraw the attachment on property, in the event of his demand being contested by the defaulter, and of his giving security to try the justness of it, within a specific time in the court of judicature, and to pay interest on the amount, with costs, in case of its being decreed to be due. These provisions, however, have been found to counteract the object of the regulation, by the delay often unavoidable, in bringing suits to a conclusion, and the opportunity which they afford to defaulters, of protracting the discharge of just demands. In large estates, in which extensive tracts of country are underfarmed, the under farmers often fall in arrear to so considerable an amount, as to render the realizing of the deficiency by the distress of their personal property, impracticable. In such cases, the proprietors or farmers are obliged to sue the defaulter, or his surety, in the dewanny adawlut for the recovery of the arrears; but as the persons to whom the arrears may be due, are not allowed any suspension in their payments to the public, whilst the suit is depending, the lands of proprietors are liable to be sold, and the persons and property of farmers are [508] subject to attachment, for deficiencies arising not from their own misconduct or mismanagement, but from breach of engagements on the part of their under-farmers. To obviate the above inconveniences, the following rules have been enacted.

II. Sections IX, and X, Regulation XVII, 1793, by which distrainers are required to withdraw the attachment on distrained property, on the person from whom the arrear is demanded, denying the justness of the demand, and giving security to have it tried in the Dewanny Adawlut within a certain time, and to pay interest to the date of the decree, with costs, in the event of the demand being decreed to be just, are hereby rescinded, together with the following Clause of Section VIII, of that Regulation, viz. "or he shall contest the demand, and procure the attachment to be withdrawn in the manner hereafter specified."

Sections IX, and X. of Regulation XVII. 1793, and part of Section VIII. rescinded.

III. In future, distrainers are permitted to affix their signature only to writings for the attachment of property, instead of both their seals and signatures as required by Section VIII, Regulation XVII, 1793.

Distrainers allowed to affix their Signature only to writings for the distress of property.

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Section XXII, Regulation XVII. 1793, regarding the sale of distrained property rescinded.

IV. Section XXII, Regulation XVII, 1793, regarding the mode of selling distrained property, is hereby rescinded, and the rule contained in the following section is adopted in lieu of it.

Rules regarding the Sale of distrained Property.

V. After the expiration of the fifth day, and before the elapse of the eighth day, calculating from the day following the day on which the attachment of the property of a defaulter shall have taken place, or, if the property attached shall consist of crops, or other ungathered products of the earth, after the elapse of the fifth day, and before the expiration of the eighth day, commencing from the day following the day on which such crops or products may have been stored as directed in Section XIII, Regulation XVII, 1793, the distrainer shall apply to the cauzy of the pergunnah to have the same appraised and sold. Upon the receipt of such application, the cauzy shall proceed as follows:—He shall fix up, on the outer door of his own house, and at the place at which he may determine to dispose of the property, a list of the property attached, with a notice, which shall specify:—Firstly, the place at which the property is to be sold, which shall be on the spot where it may be lodged by the distrainer, or at the nearest gunge, bazar, or haut, or any place of public resort, where the cauzy may be of opinion it is likely to sell to the best advantage; Secondly, the [509] day on which it is to be sold, which shall be the fifteenth day, commencing from the day following the day on which the attachment may take place, unless the property shall consist of crops or other ungathered products of the earth, in which case, the sale shall be made on the fifteenth day, calculating from the day following the day on which such crops or products may be stored as directed in Section XIII, Regulation XVII, 1793; and Thirdly, the time of the day when the sale is to be made, which shall be during the hours of business, when the greatest number of people may be supposed to assemble. The cauzy shall nominate two creditable persons, competent by their profession, trade, or occupation, to appraise the property. The persons so appointed, shall appraise the property according to the current price which the several articles may then bear in the country, and shall deliver the particulars of the appraisement in writing, and attest the same with their signatures, and shall certify in writing at the foot of the paper, that they have appraised the property according to the best of their knowledge and judgment. The cauzy shall affix his seal to the paper of appraisement, and cause it to be stuck up on the outer door of his own house, and at the place where the property is to be sold. The property shall be brought to the place of sale on the morning of the day of sale, in order that it may be examined by the persons intending to bid, unless it shall consist of grain or other products of the earth, the removal of which would be attended with considerable expense, in which case, samples only, indiscriminately taken ftom each article, shall be brought to the place of sale, and exposed for the purpose above mentioned. The property shall be put up to sale in one lot, or in two or more lots, as the cauzy may think advisable. The property shall be disposed of for the highest price that may be offered for it. If the property shall sell for more than the amount of the arrear, the overplus, after deducting the charges attending the attachment and

Distrainer to apply to the Cauzy of the Pergunnah to sell the Property.

Acts to be done by the Cauzy on receipt of the application, viz. to publish at the places herein specified, a List of the Property; the Place of Sale;

the Day of Sale;

and the Hour of the Day when the Sale is to be made; to appoint Appraisers to value the Property;

to fix up the Paper of Appraisement at the Places herein specified; to cause the Property, or Samples of it, to be brought and exposed at the Place of Sale;

to put up the Property to Sale in one or two, or more Lots; to dispose of the Property to the highest Bidder; to return any Overplus in the Proceeds

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to the Defaulter; to sell further Property for any Deficiency; and to examine and check the Distrainer's Statement of Expenses attending the Attachment and Sale.

Penalty for Distrainer's disposing of distrained Property in any manner excepting that herein directed.

sale of it, shall be returned to the defaulter. If the proceeds of the sale shall be insufficient for the discharge of the arrear, and the expenses attending the attachment and sale, the distrainer shall be at liberty to attach other property belonging to the defaulter, and to cause it to be sold to make good the deficiency. The cauzy is in every case to examine the distrainer's statement of the expenses consequent to the atachment and sale of the property, and to reject any part of it that may appear to him unreasonable. If any person vested with the power of distraint, shall sell or dispose of property which he may have attached for arrears of rent or revenue, in any other mode than that prescribed in this section, he shall forfeit the arrear for which the distress may be levied to the defaulter, and make good to him the value of the property sold or disposed of, with all costs of suit.

Section XXVI. Regulation XVII. 1793, rescinded.

VI. Section XXVI, Regulation XVII, 1793, regarding the payment of the purchase money of distrained property, is hereby rescinded, and the rule contained in the following section is enacted in lieu of it.

New Rule regarding the Payment of the Purchase-money for distrained Property.

VII. The property shall be paid for in ready money at the time of the sale, and the purchaser shall not be permitted to carry away any part of the property, which shall not have been paid for. Should the purchaser fail in the payment of the whole or part of the purchase-money, within five days, calculating from the day following the sale, the whole of the property, or the part of it which may be unpaid for, shall be resold by the cauzy, on such day as he shall fix, for the best price that may be offered for it. The defaulting purchaser shall forfeit to the distrainer ten per cent. on the amount of the price at which he shall have purchased the property so re-sold; and make good to him any loss that may arise, as well as the expenses that may be incurred on the re-sale. If any profit shall accrue on the re-sale, it shall be carried to the credit of the defaulter.

Native Commissioners, appointed under Regulation XL. 1793, empowered to sell distrained Property.

VIII. To facilitate the sale of distrained property, every person having a commission from the judge of the zillah to hear and determine civil suits not exceeding fifty rupees, under Regulation XL, 1793, is authorized and required to dispose of, under the rules prescribed to cauzies in Regulation XVII, 1793, and this regulation, any property that may be distrained in the pergunnah in which he may reside, and for the sale of which, application may be made to him. The cauzies are likewise to continue to exercise the authority vested in them by Regulation XVII, 1793, and this regulation, and where a greater number of persons to be vested with this authority, shall be requisite in any pergunnah, for facilitating the sale of property, the judge is empowered to appoint them. But no person vested with the power of disposing of distrained property, shall sell property that may have been distrained for arrears due to himself. Persons of this description, having occasion to levy arrears by distress, are to apply to some other person duly empowered for the sale of the property.

Rules for enabling Proprietors and Farmers of Land to recover more expeditiously Arrears exceeding Five hundred Rupees, due on account of the past or current years, or that may hereafter become due.

IX. To enable proprietors of land, and farmers of land holding their farms immediately of government, to recover, more speedily, arrears of rent or revenue, which, from the largeness of the amount, cannot be immediately realized by a levy of distress on the personal property of the defaulter, such proprietors or farmers, who may now have on account of the current or past Bengal, Fussily, or Willaity year, or who may hereafter have on account of the current or any future year of those eras, a demand

on any of their dependent talookdars, under-farmers, or ryots, or their sureties, for an arrear of rent or revenue, exceeding five hundred Sicca rupees, are empowered to proceed for the recovery of the amount in the manner hereafter specified.

Proprietor or Farmer to serve the Defaulter with a written Demand for the Arrear.

X. The proprietor or farmer shall cause to be delivered to the defaulter, or to be stuck up at the outer door of his immediate or usual place of residence, a statement of the arrear claimed, with a notice subjoined to the statement, that if he shall fail to discharge the amount within three days, calculating from the day following the day on which the statement [510] may be so delivered to him, or fixed up, he will be proceeded against, as authorized in the following sections.

Proprietor or Farmer to apply by Petition to the Court, to have the Defaulter confined, if he omit to discharge the Arrear.

Petition to be accompanied with a Copy of the written Demand, and the Judge not to receive the former without the latter.

XI. If the defaulter shall fail to discharge the demand by the time limited in the written notice, the proprietor or farmer, is to present in person, or through an authorized vakeel of the court, a petition to the judge of the dewanny adawlut to which the defaulter may be amenable, praying that he will cause the defaulter to be committed to close custody, until he makes good the amount of the arrear claimed, with interest from the date of the delivery or fixing up of the notice, as directed in the preceding section, to the date of the payment of it. The petition shall be accompanied by a copy of the statement of the demand, and of the written notice directed to be subjoined to it, without which, the judge shall not receive the petition.

Judge to summon the Defaulter to appear in person, or by Vakeel.

XII. First, On receipt of the petition, and the statement with the subjoined notice, the judge is immediately to issue a summons to the person from whom the arrear may be claimed, requiring him to appear, without delay, either in person, or by an authorized vakeel of the court, and to deliver in an answer to the demand, with any papers or vouchers he may have to exhibit against the demand, the amount of which is invariably to be specified in the summons.

Cases in which the Judge may take Security for the Defaulter's delivering himself up to the Court.

Second, In cases in which the judge shall have ground to apprehend that the person from whom the arrear may be demanded, will abscond, he is empowered to require him to give personal security for his appearing and delivering himself up into the custody of the court, in the event of his ordering him to be committed to confinement under the following section, and in default of his giving such security, the judge shall forthwith order him to be committed to custody.

Judges may proceed on Applications for the Confinement of Defaulters, out of Court, or when the Court is adjourned.

Third, The judges are empowered to proceed on applications for the confinement of defaulters, as authorized in this regulation, out of court, or when the courts may be adjourned, notwithstanding any thing that may be said to the contrary in any regulation passed prior to this date.

Judge, on the Appearance of the stated Defaulter, to enter into a summary Enquiry into the Demand, and to confine

XIII. First, On the appearance of the person from whom the arrear may be claimed, or his vakeel, the judge shall peruse his answer to the demand, and cause to be produced the engagements under which the arrear may be demanded, and the vouchers for the payments made under it, which the parties respectively are required to have ready to

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the Defaulter, if the amount claimed, or a Sum exceeding Five hundred Sicca Rupees, shall appear due from him.

When Defaulters so confined shall be entitled to their Discharge.

exhibit, and after a summary examination of them, and any enquiry which he may deem it necessary to make, if it shall appear to him that the amount demanded, or a sum exceeding five hundred Sicca rupees, is due to the party claiming the arrear, he shall commit the defaulter to close custody until he discharges such arrear, or the sum so appearing to be due, with interest at the rate of twelve per cent. per annum, from the date on which the statement and notice was delivered to him, or fixed up as directed in Section X, to the date of payment, or the person claiming the arrear, shall apply for his release, or until by a regular suit to be commenced in the dewanny adawlut under Section XIX, the amount or sum for the discharge of which he may have been committed to custody on the above directed summary enquiry, shall be found on a regular judicial investigation, not to be due from him.

Judge to proceed ex-parte, in the event of the Defaulter not appearing by the prescribed time.

Second, If the person summoned under Section XII, shall not appear as required by the prescribed time, and shall not show satisfactory cause to the judge for not so appearing, the Judge shall proceed upon the documents and vouchers of the party claiming the arrear, and make an order against the defaulter for the payment of the sum which may appear due from him on such examination, and cause him to be immediately committed to confinement.

Entries to be made by the Judges on the Proceedings of the Court, on their confining Persons under Section XIII.

XIV. When a judge shall commit a defaulter to confinement under the preceding section, he shall enter on his proceedings, the sum that may appear to him due from the defaulter, and a list of the papers and documents, on the inspection of which, he may have grounded the order for his confinement.

Proprietors or Farmers, having Suits now depending in the Zillah or City Courts for Arrears, may proceed for the Recovery of them as above authorized.

XV. Proprietors or farmers now having suits depending in any of the zillah or city courts for arrears, being of the description of the arrears specified in Section IX, are declared to be at liberty to withdraw such suits, and to proceed against the person from whom they may claim the arrears, in the manner above authorized.

Judge how to proceed, if the Arrear, or a Sum not exceeding Five hundred Rupees, shall not appear to him due from the Party summoned.

XVI. On making the summary investigation directed in Section XIII, if the judge shall be of opinion, that the arrear demanded, or a sum not exceeding five hundred Sicca rupees is not due, he shall not confine the person from whom the arrear may be claimed, but shall leave the proprietor or farmer to institute a regular suit in the adawlut for the amount of his demand; and if the person from whom the arrear may have been claimed, shall have appeared in person or by vakeel, the judge shall cause the claimant to the arrear to pay to him in the former case, such sum as may appear adequate to his trouble, or any loss that he may have incurred in consequence of his having been caused to attend in person; and in the latter, the charges of his vakeel, or any other expenses he may have incurred on account of the process instituted against him.

Proprietors and Farmers may distrain the personal Property of Defaulters whom they may have caused to be confined.

XVII. The confinement of a person under Section XIII, shall not be considered to preclude the proprietor or farmer from distraining the personal property of the defaulter for the recovery of the arrear for which he may have been imprisoned, or for any other arrear. [511]

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XVIII. Persons imprisoned under Section XIII, who may deem the sum for the discharge of which the judge may have committed them to confinement on the summary investigation therein directed, not to be due from them, may institute a regular suit in the dewanny adawlut against the proprietor or farmer, at whose instance they may have been imprisoned, and should the amount be found upon trial not to be due from them, the court shall award costs, and heavy damages, according to the circumstances of the case, against the proprietor or farmer by whom the arrear may have been claimed.

Persons confined under Section XIII. may sue the Party at whose instance they may have been confined.

Judgement to be given, if the Demand be found unjust.

XIX. If any person from whom an arrear may be demanded by a proprietor or farmer under this regulation, shall consider the whole or any part of the demand to be unjust, but shall discharge the whole amount to avoid being summoned to appear before the judge under Section XII; or if any such person from whom a sum exceeding five hundred Sicca rupees shall be declared to be due by the judge under section XIII, shall be of opinion that the whole or a part of such sum is not justly due from him, but to avoid being confined shall pay the whole amount, such person shall be at liberty to sue the proprietor or farmer in the dewanny adawlut, for the amount which he may have so paid, over and above what he may consider to have been due from him, and the court shall decree to him such sum as he may prove not to have been due from him, with interest, at the rate of twelve per cent. per annum, and such costs and damages as the court may deem equitable, on a consideration of the circumstances of the case.

Persons paying Demands to avoid being summoned under Section XII. or Sums declared due by the Judge to avoid being confined under Section XIII. may sue in the Dewanny Adawlut for the recovery of what they may deem not to have been due from them.

XX. The rules in the preceding section, regarding the recovery of arrears of rent or revenue due to proprietors and farmers of land, are to be considered equally applicable to the managers of the estates of disqualified proprietors, and of joint undivided estates, and to collectors holding lands in attachment for the purpose of adjusting the public assessment on them, or for any other purpose.

Preceding Rules regarding the recovery of Rents and Revenues due to Proprietors and Farmers, applicable to Managers of Estates, and to Collectors holding Lands in attachment.

A. D. 1795. REGULATION XXXVI.

A Regulation for repealing Section VII, Regulation VIII, 1794, and empowering the Judges of the Zillah and City Courts to hear Appeals from decisions which may be passed by their Registers under that Regulation, and rendering final the decisions of the Judges in all such Appeals where the Suit may be for Money or personal Property; for making final the Decrees of the Judges of the Zillah and City Courts, in Appeals from decisions passed by the Native Commissioners appointed under Regulation XL, 1793; for rendering Serberakars or Managers of joint undivided Estates, eligible to the Office of Commissioner for hearing and deciding Suits under Regulation XL, 1793; for providing against the loss or miscarriage of the proceedings in trials referred by the Judges of Circuit to the Nizamut Adawlut, or the sentences or orders of that Court on such trials; and for establishing another Court of Dewanny Adawlut in the Districts now comprised in the Zillah of Burdwan. Passed by the Governor General in Council on the 27th March 1795; corresponding with the 16th Chyte 1201 Bengal Era; the 21st Chyte 1202 Fussily; the 16th Chyte 1202 Willaity; the 21st Chyte 1852 Sumbut; and the 5th Ramzaan 1209 Higeree.

Regulations respecting Appeals and Judicial Proceedings.

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THE appeal immediately to the provincial courts of appeal, from decisions passed by the registers, allowed by Section VII, Regulation VIII, 1794, interfering considerably with the more important duties of those courts; and the Governor General in Council being of opinion, that from decisions passed by the registers to the zillah and city courts for money or personal property under Regulation VIII, 1794, and from decisions of the native commissioners appointed under Regulation XL, 1793, one appeal to the judge of the zillah or city will be sufficient for the purposes of justice, or at all events, that the advantages which might be expected to result from allowing of a further appeal to the provincial courts of appeal, from the decisions of the judges of the zillahs and cities, would be more than counterbalanced by the delay in the determination of causes of greater importance that must necessarily arise from the considerable portion of the time of the zillah and city courts, and the provincial courts of appeal, which would be occupied in preparing and transmitting the records of the trials in these petty causes, and in the decision of them; and with a view to render serberakars or managers of joint undivided estates, eligible to the office of commissioner for the decision of suits under Regulation XL, 1793; and to provide against the undue detention of prisoners in confinement, or delay in the execution of sentences or orders of the Nizamut adawlut, by the loss or miscarriage of the proceedings in trials referred to that court, or of the sentences or orders on such trials; and to accelerate the decision of civil suits arising in the districts now comprised in the zillah of Burdwan, which, from the great extent of the zillah, have been found too numerous for one court to determine with sufficient expedition; the following rules have been enacted.

II. Section VII, Regulation VIII, 1794, empowering the provincial courts of appeal to hear appeals from certain decisions passed by the registers to the zillah and city courts under that regulation, is hereby rescinded.

Section VII. Regulation VIII, 1794, rescinded.

III. First. From all decisions in suits for real property, and for money or personal property, the amount or value of which shall exceed twenty-five Sicca rupees, that may be passed by the registers to the zillah and city courts, in virtue of the powers vested in them by Regulation VIII, 1794, an appeal shall lie to the judge of the zillah or city court, under similar rules and regulations to those prescribed regarding appeals to the provincial courts of appeal, from decisions passed by the judges, with the qualifications specified in the two following clauses. [512]

An Appeal from the Decisions of the Registers, excepting for Money or personal Property not exceeding Twenty-five Rupees, to lie to Judges of the Zillahs and Cities.

Second. The petition of appeal shall be presented within thirty days after the date of the decision, either to the register, or to the judge; but the judge is empowered to admit the appeal, although the petition should be presented after the prescribed time, provided the appellant can show to his satisfaction, good and sufficient cause for not having filed the petition within the limited period.

Petition of Appeal to be presented within Thirty days after the date of the Decision. Judge empowered in certain cases to admit the Appeal after the prescribed period.

Third. On the judge admitting an appeal from the decision of his register, he shall cause to be endorsed on the back of the petition, the word "admitted" (Munzoor), and shall have the seal of the court affixed thereto, and attest the endorsement with his signature. He shall cause the petition so endorsed to be sent to the register, who shall thereupon submit to the judge all the original proceedings and papers in the cause, with his original decree.

Judge how to proceed on admitting an Appeal from the Register.

Register to submit the original Proceedings and Decree.

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Decrees of the Judges made final in Appeals from Decisions passed by the Registers for Money or personal Property under Regulation VIII. 1794, and from the Decision of the Native Commissioners appointed under Regulation XL. 1793.

IV. The decrees of the judges of the zillah and city courts in appeals from decisions for money or personal property, passed by the registers under Regulation VIII, 1794, and also from the decisions of the native commissioners appointed to hear and determine suits under Regulation XL, 1793, are declared final, notwithstanding any thing that may be said to the contrary in any regulation enacted previous to this date.

Managers of joint undivided Estates, made eligible to the Office of Commissioner under Regulation XL. 1793.

V. Serberakars, or managers of joint undivided estates, appointed under Section XXIII, XXIV, XXV, XXVI, Regulation VIII, 1793, are declared eligible to the office of commissioner for hearing and determining suits under Regulation XL. 1793, in the zillahs in which the estates they may be appointed to manage, may be situated.

Provisions against the Loss or Miscarriage of the Proceedings in Trials referred by the Courts of Circuit to the Nizamut Adawlut, or of the Sentences or Orders of the Court on such Trial.

VI. Previous to the commencement of each circuit, the courts of circuit are to examine the lists of trials held on the preceding circuit, which may have been referred by them to the Nizamut Adawlut, and in the event of their not having received the orders or sentence of that court on any trial so referred, they are to report the same to the court; that in the event of the proceedings not having been received by the court, duplicates of such proceedings, or of the sentences or orders passed thereon, which may have miscarried, may be forwarded or issued before the commencement of the ensuing circuit, that the sentence or orders of the Nizamut Adawlut on such trials may be forthwith passed or executed.

Additional Court of Dewanny Adawlut established in the Districts now comprised in the Zillah of Burdwan.

VII. The districts now comprised in the zillah of Burdwan, shall be formed into two zillahs; the northern division to be denominated the zillah of Burdwan, and the southern division the zillah of Hoogly. The limits of each zillah are to be determined by the Governor General in Council. A Dewanny Adawlut superintended by one judge, shall be established in each zillah, with the same powers as the other zillah courts of Dewanny Adawlut. The judge of each court shall likewise be vested with the office of magistrate, with the same powers as the magistrates of other zillahs. The courts so established in the northern division, shall be denominated, "The Court of Dewanny Adawlut for the Zillah of Burdwan," and the Court in the southern division, "The Court of Dewanny Adawlut for the Zillah of Hoogly." The half-yearly jail delivery directed to take place in the several zillahs by Section XL, Regulation IX, 1793, shall be made at Hoogly by the judge of the court of circuit for the division of Calcutta, who may proceed to the zillahs of Nuddea and Jessore; and the half-yearly jail delivery at Burdwan, by the judge of that Court, who may proceed to Midnapore and Bheerbhoom, agreeably to Regulation VII, 1794.

Half-yearly Jail Deliveries in the Zillahs of Burdwan and Hoogly, by whom to be made.

A. D. 1795. REGULATION XXXVII.

Regulation for judging of the Progress of Suits in Zillah and City Courts.

A Regulation for better enabling the Sudder Dewanny Adawlut to judge of the progress made by the Zillah and City Courts, and the Provincial Courts of Appeal, in determining the Suits now depending before them, and also of the expedition with which Suits hereafter filed may be decided.—Passed by the Governor General in Council, on the 27th March 1795, corresponding with the 16th Chyte, 1201, Bengal

Era; the 21st Chyte, 1202 Fussily; the 16th Chyte, 1202 Willaity; the 21st Chyte, 1852 Sumbut; and the 5th Ramzaan, 1209 Higeree.

TO assist the court of Sudder Dewanny Adawlut, in forming a judgment of the progress made by the zillah and city courts, and the provincial courts of appeal, in determining the suits now depending before them, and also of the expedition with which suits hereafter filed may be decided, the following rules are enacted.

Register to submit to the Court a monthly Report on the abstract Registers of the Zillah and City Courts.

What the Register's Report is to contain.

II. By the last day of each month, the register to the Sudder Dewanny Adawlut, shall prepare to be submitted to the court at their next meeting, a general report on the abstract registers required to be furnished by the zillah and city courts, by Section XI, Regulation XVIII, 1793, for the preceding month. The report is to specify the number of suits appearing in the abstract register of each court, to have been determined by the judge, and by his register under Regulation VIII, 1794, and by the Native Commissioners appointed under Regulation XL, 1793, or adjusted by the parties.

Register to submit a monthly Report on the abstract Registers of the Provincial Courts of Appeal.

III. The register is likewise to prepare, by the last day of each month, to be submitted to the Court at their next meeting, a report on the abstract registers required to be furnished by the provincial courts of appeal, by Section XV, Regulation XVIII, 1793, specifying the number of appeals and causes, determined or adjusted in the courts, in the preceding month.

Report to be submitted by the Register on the half-yearly Reports of the Zillah and City Courts of causes remaining undecided.

IV. On the 15th February, and the 15th of August in each year, or at the first court which may be held after those dates respectively the register shall submit to the court, a [513] report on the last half-yearly reports, of causes depending in the zillah and city courts, which they are required to furnish by Section XI, Regulation XVIII, 1793. The report shall specify the number of causes depending before the judge, the register, and the native commissioners, in each zillah and city, and the number of causes depending in the preceding half-yearly report so as to exhibit a comparative statement of the number of suits depending at the period of the transmission of the two reports. The register is to annex to his report, a summary of the reasons assigned by the several courts, for any causes remaining undecided, which may have been inserted, as depending in any of their preceding half-yearly reports.

Register to submit a similar statement of suits, depending in the Provincial Courts of Appeal at the periods of the transmission of their two last half-yearly Reports.

V. The register is likewise to submit with the report, required in the preceding section, a similar report on the causes depending in the provincial courts of appeal, as appearing in their two last half-yearly reports.

Register to notice in his Report what Abstract Registers or half-yearly Reports have not been transmitted.

VI. In the event of any of the zillah or city courts, or provincial courts of appeal, omitting to forward their monthly abstract registers, or half-yearly reports, in time to enable the register to submit the reports and statements above required, he is to notice the omission in his report, with the reasons for the deficient reports not having been forwarded, should any have been assigned by the courts.

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Rules for facilitating the preparing of the Registers Reports.

VII. First. To enable the register to prepare the required reports and statements with greater facility, the following rules are prescribed.

Abstract to be inserted by the Judges of the Zillahs and Cities at the foot of their monthly abstract Registers.

Second. The judges of the zillahs and cities are directed to insert at the bottom of their monthly abstract registers, an abstract of the number of causes determined, as follow :

By the judge.

In appeal from decisions of the register :		
Decreed or dismissed	2	
Adjusted by razenamahs of the parties ...	2	
		4
In appeal from decisions of the native commissioners :		
Decreed or dismissed	2	
Adjusted by razenamahs of the parties ...	2	
		4
Tried in the first instance by the judge :		
Decreed or dismissed	2	
Adjusted by razenamahs of the parties ...	2	
		4
		12
By the register :		
Decreed or dismissed	2	
Adjusted by razenamahs	2	
		4
By the native commissioner :		
Decreed or dismissed	2	
Adjusted by razenamahs of the parties ...	2	
		4
TOTAL ...		20

Abstract to be inserted by the Judges of the Zillahs and Cities at the foot of their half-yearly Reports.

Third. The judges of the zillahs and cities are to insert at the bottom of their half-yearly reports of causes remaining undecided, the number of suits depending, as follows :

Depending before the judge :		
In appeal from decisions of the register ...	2	
In appeal from decisions of the commissioners ...	2	
Under trial before the judge in the first instance ...	2	
		6
Depending before the register	2	
Depending before the commissioners ...	2	
		4
TOTAL ...		10

Abstract to be inserted by the Provincial Courts of Appeal at the foot of their monthly abstract Register.

Fourth. The provincial courts of appeal are to insert at the bottom of their monthly abstract registers, an abstract of the number of appeals or causes determined by them in the month, as follows :

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Appeals :			
Decreed or dismissed		2	
Adjusted by the razenamahs of the parties ...		2	
			— 4
Causes tried before the court in the first instance :			
Decreed or dismissed		2	
Adjusted by the razenamahs of the parties ...		2	
			— 4
TOTAL ...			8

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Fifth. The provincial courts of appeal are to insert at the bottom of their half-yearly reports, an abstract of the number of appeals or causes depending before them, as follows :

Appeals	2
Causes under trial before the court in the first instance	2
TOTAL ...	4

RESOLUTION.

No 34. Ordered, That the judge of Burdwan be informed, that the Governor General in Council has resolved, that the districts now comprized in the zillah of Burdwan, be formed into two zillahs, with a separate judge and collector for each zillah. That the Governor General in Council desires he will report to him the districts which he would recommend to be included in each jurisdiction, and the places at which it may appear to him advisable to establish the two courts, selecting those which, from their situation or other circumstances, may appear to him most convenient for the administration of justice, and best calculated for enabling the magistrate to preserve the peace of the country under his authority. That in proposing the limits to be assigned to each zillah, and fixing on the places at which the courts are to be established, he be informed, he is to avail himself of the local knowledge of the collector, but that his recommendation on these points, is to be guided by the considerations specified in the preceding paragraph.

Resolution respecting Zillah Courts.

APPENDIX, No. 7.

EXTRACT from Dr. Buchanan's Statistical Survey, Book IV. Chap. 7, on the District of Dinagepore.

"Although it appears evident from the Ayen Ackberry, that in the time of Ackber, there were no hereditary proprietors of land, in this part of the country, all the natives allege, that the office of zemindar has always been hereditary, which may, in some measure, have been the case. They then merely accounted to government for their receipts, and they pretend to say, that they have been injured by the new settlement. They allege, that formerly they were allowed great authority, both in criminal and civil causes, over the people whom they managed, which was a great source of emolument, being of course, venally administered; and although they were often squeezed by the Mogul officers, and, on all occasions, were treated with the utmost contempt, they preferred suffering these evils, to the mode that has been adopted; of selling their lands when they fall in arrears, which is a practice that they cannot endure. Besides,

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bribery went a great way, on most occasions; and they allege, that bribes included, they did not actually pay one half of what they do now, although nothing can be more moderate than the present assessment, which I am convinced does not amount to a tythe of the produce."

APPENDIX, No. 8.

EXTRACT Proceedings of the Board of Revenue in Bengal, dated 21st January 1794, respecting the difficulties experienced by Zemindars, in collecting their Rents from the Ryots, under the Regulations.

To William Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,

Letter from Collector of Burdwan, 9 Jan. 1794.

THE difficulty I found in realizing the last kist of Aughun from the Maha Rajah, induces me to listen to his earnest request, of representing to you the hardship he sustains from one of his renters, who, destitute of good faith, and availing himself of the delay that necessarily attends the institution of law process, for the recovery of arrears of rent, is encouraged to withhold from him, his just dues. He begs leave to submit it to your consideration, whether or no it can be possible for him to discharge his engagements to government with that punctuality which the Regulations require, unless he be armed with powers as prompt to enforce payment from his renters, as government have been pleased to authorize the use of, in regard to its claims, on him; and he seems to think it must have proceeded from oversight, rather than from any just and avowed principle, that there should be established two methods of judicial process, under the same government; the one summary, and efficient for the satisfaction of its own claims; the other, tardy and uncertain in regard to the satisfaction of claims due to its subjects; more especially in a case like the present, where ability to discharge the one demand, necessarily depends on the other demand, being previously realized.

2. How far this respresentation of circumstances may be strictly correct, I shall be better able to judge when in possession of the Regulations of government entire; but there can be no doubt, as I have informed the rajah, that when completely furnished, they will be found to remove every reasonable cause of complaint of the nature of that under consideration; and I should, therefore, have declined troubling you on the present occasion, were it not that the instance adduced by the rajah, as concerning himself, and in support of the arguments above recited, is of a very grievous nature, as you will, I think, be convinced, from the following relation of the predicament in which he stands, in regard to his renter Banaressey Ghose. [515]

3. I had the honour of addressing you under date the 28th August, on the subject of this person, who resides in Calcutta, and of urging arguments similar to the foregoing, on the part of the rajah, in the hopes of inducing you to cause the defaulter to be apprehended and conveyed either to the adawlut or to the sudder cutcherry of this district, in like manner as a defaulter to government had just before been treated; thinking not only that the process would be as justifiable towards the one, as towards the other, but that it would, moreover, be alike effectual, in recovering an indisputable demand; to which you were pleased to reply, under date 3rd September, that conceiving my arguments by no means incontestable, you did not think it expedient to afford the rajah the relief solicited, though you forbore entering into any discussion in regard to the justness of those arguments, or to furnish me with any train of reasoning, whereby I might have been able to convince him that he sustained

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no real hardship; contenting yourselves with referring me to the General Regulations, which direct, that to insure the punctual collection of the annual rents payable to zemindars by their farmers and ryots, they must have recourse to the rules of distraining their property, where any property can be found, and to the courts of justice, if they wish to attach their persons. Accordingly, not knowing of any property, and being of opinion that attachment of Banaressey Ghose's person, would be immediately followed by satisfaction of the demand, the rajah lost no time in making application to the dewanny adawlut; but has found, to his great disapointment and distress, that delay, greater than he could have imagined, does indeed, as it will be observed in Section I, Regulation XIV, necessarily attend the constitution of law procedure for the recovery of such demands; for some months are now elapsed, without its having been in the power of the zillah court to afford him the least redress, or without the defendant having been even brought to give answer to the plaint; and he, the defendant, still publicly appears in Calcutta without restraint, and in defiance of all law, civil and moral, continues to withhold from him the just dues, to the amount at this present time, of Sicca rupees 47,643, as will appear by the enclosed statement; for the want of which sum, he has, more than once already, in the course of the present year, been in imminent danger of confinement in the common jail, and in default of which payment, should this application fail of compelling it (as well as of many others that are withheld under similar circumstances, to a very considerable amount), he verily believes he shall, at the close of the present month, find himself liable to the exercise of those powers, with which it has pleased government to arm the collector, in order to enforce (without suffering *in its own case*, the delay incident to a law process) the punctual payment of its dues, unless he should, by shutting himself up in his house, or otherwise concealing himself from the peons who may be sent to arrest him, determine to avail himself of the four weeks, which Section I, of Regulation XIV, allow him, of keeping himself from under restraint, to anticipate or embezzle the revenue that may remain uncollected; which, however, much it may eventually prove to be in his power to effect, he has at present, no thoughts of attempting, trusting rather to the reasonableness of his cause, and the justice of government, than to any advantage which might be taken of particular parts of the Regulations, under a persuasion there will not be refused to him the same powerful, prompt, and efficacious means of enforcing payment from his renters, that are used to rocover the dues of government from himself, more especially, since the practicability of the latter, necessarily depends on the former being previously performed.

I have, &c.

Burdwan, the 9th January 1794. (Signed) *S. Davis*, Collector.

Translate of a Paper received from the Maha Rajah Tezchund Bahadur.

THE arrear of rent on account pergunnah Baleya, to the end of Poose 1200 B. S. amounts to Sa. Rs. 43,743, and the arrear on account of 1199, amounts to Sa. Rs. 3,900, in all 47,643, now due from Banaressey Ghose, farmer of that pergunnah, who absents himself, and fails in the performance of his engagements: I have many times, represented his conduct to the Huzoor, and twice, made application to the adawlut; but without obtaining any satisfaction of the demand. I therefore request the case may be represented to the board of revenue, and application made to have the defaulter apprehended, and sent to the cutcherry, to discharge his engagements.

Agreed, that we answer the collector as follows:—

To Mr. S. Davis, Collector of Burdwan.

SIR,

We have received your letter of the 9th instant: as it would appear therefrom that the Rajah of Burdwan had instituted a suit against Banaressey

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Ghose, in the dewanny adawlut: we desire that you will inform us, if in consequence of the non-attendance of the defendant, the judge made any application to the sudder dewanny adawlut, or took any other measures to enforce his attendance, or that of his authorized vakeel.

We are, &c. [516]

APPENDIX, No. 9.

Extract BENGAL Judicial Consultations, 22d April 1802

(Civil.)

No. 6. ABSTRACT STATEMENT of Suits depending in the Zillah and City Courts, on the 1st January 1802.

Zillahs and Cities.	Before the Judge.	Before the Register.	Before the Native Commissioners.	TOTAL.
Backergunge	177	315	1,274	1,766
Benares City	260	229	1,183	1,672
Behar	1,209	2,041	337	3,587
Beerbhoom	67	371	300	738
Bhaugulpore	59	82	1,005	1,146
Burdwan	191	1,303	7,625	9,119
Chittagong	1,388	910	2,160	4,458
Dacca City	365	254	333	952
Dacca Jelalpore	955	815	1,452	3,222
Dinagepore	148	396	5,514	6,058
Hooghly	416	1,824	7,991	10,231
Jessore...	1,378	1,738	10,887	14,003
Juanpore	207	272	566	1,045
Midnapore	197	253	3,371	3,821
Mirzapore	200	252	1,050	1,502
Momensing	528	565	8,014	9,107
Moorshedabad City ...	115	189	87	391
Moorshedabad Zillah ...	27	1,762	16	1,805
Nuddea	269	217	5,992	6,478
Patna City	769	1,080	272	2,121
Purnea	261	543	25,601	26,405
Rajishahy	253	850	12,265	13,368
Ramghur	95	243	474	812
Rungpore	407	178	7,207	7,792
Sarun	61	8	19,707	19,776
Shahabad	...	...	...	...
Sylhet	170	492	1,573	2,235
Tipperah	152	182	10,461	10,795
Tirhoot	1,938	391	3,253	5,582
Benares Court of Appeal ...	...	...	...	52
Calcutta Court of Appeal ...	...	...	...	156
Dacca Court of Appeal ...	...	...	...	568
Moorshedabad Court of Appeal	...	...	...	26
Patna Court of Appeal ...	...	...	...	106

(Signed) JAS. STUART, Register. [517]

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APPENDIX, No. 10.

REPORTS FROM JUDGES AND MAGISTRATES.

In Answer to Interrogatories circulated by Lord Wellesley, in 1801 :—viz.

REPORT from Moorshedabad Court of Appeal and Circuit; of 26 January 1802.
Do. from Midnapore Zillah; ... ... of 30 January 1802.
Do. from Burdwan Zillah; ... ... of 9 March 1802.
Do. from Magistrate of 24 Pergunnahs; ... of 1 July 1802.

To N. B. EDMONSTONE, Esq.
Secretary to Government, in the Political Department, Cawnpore.

SIR,

IN obedience to the commands of the honourable the Vice President in Council, communicated to us, in a letter from Mr. Secretary Dowdeswell, of date the 3rd ultimo, we have the honour to transmit to you, copy of Interrogatories sent to us, on the 29th of October, by the Secretary to the Judicial Department; with our Replies annexed to the several points noticed therein;—which we respectfully request may be submitted to his Excellency the most Noble the Governor General.

Report from Moorshedabad Court of Appeal and Circuit: 26 Jan. 1802.

The dispersed situation of the members of these courts, on various official business, and the increased duties allotted to us, since we received the Interrogatories, has occasioned some delay in preparing a Report on a subject, which, embracing objects of weighty and serious consideration, required the deliberate attention and collective reflection of our several members; and we trust that this explanatory excuse will be favourably received by his Excellency.

Moorshedabab, January 26, 1802.

We have the honour to be Sir,
Your very obedient servants,
(Signed) *T. Pattle.*

INTERROGATORIES from Government to the Provincial Court of Appeal and Circuit at Moorshedabad; received in a Letter from the Secretary to the Judicial Department, dated 29th October 1801 :—With the ANSWERS thereto, as submitted by the said Court.

Interry. 1.—WHAT is the number of Appeals depending before your Court?

A. 1.—Twenty-six.

Interry. 2.—What proportion does the number of Appeals now depending before your court, bear to the number of Appeals usually depending during the several years, commencing from the year 1793, to the present period?

A. 2.—On the 15th July 1800, the court of appeal submitted to the sudder dewanny adawlut, a progressive statement in detail, of causes filed and decided from the period of the court's institution in May 1793; continuing which statement to the present time, exhibits the following report, in answer to the 2nd article of Interrogatories.

Filed from May	1793 to December	1794 inclusive	...	166
Do.	in the year ...	1795	...	111
Do.	... ...	1796	...	94
Do.	... ...	1797	...	136
Do.	... ...	1798	...	113
Do.	... ...	1799	...	114
Do.	... ...	1800	...	102
Do.	... ...	1801	...	105
				941

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Decisions from May 1793 to December			1794 inclusive	... 52
Do.	in the year	...	1795	... 30
Do.	...	...	1796	... 76
Do.	...	...	1797	... 169
Do.	...	...	1798	... 216
Do.	...	...	1799	... 133
Do.	...	...	1800	... 148
Do.	...	...	1801	... 91
				915 [518]
Depending at the end of		...	1794 ...	... 114
Do. ...	... Do.	...	1795 ...	... 195
Do. ...	... Do.	...	1796 ...	... 213
Do. ...	... Do.	...	1797 ...	... 180
Do. ...	... Do.	...	1798 ...	... 77
Do. ...	... Do.	...	1799 ...	... 58
Do. ...	... Do.	...	1800 ...	... 12
Do. ...	... Do.	...	1801 ...	... 26

From the above, the inference deducible is, that the number now depending bears a very reduced proportion to the balance of causes, usually pending heretofore before this court; and but for contingent and unavoidable circumstances, the trifling number still remaining would have been reduced, at least one-half.

Interry. 3. What number of causes was decided in the past year, by your court?

A. 3. Ninety-one.

Interry. 4. What number of causes do you suppose must necessarily be depending before your court; and what is the reason that the number of causes depending before your tribunal, is not reduced as low as you think it might be reduced?

A. 4. We think, on the average of former years, about one hundred and ten causes will be filed annually, and that, barring unforeseen interruptions to the court's duties, not more than twenty will generally remain on file, not from inability on the part of the court to clear the whole off, but because, from the nature of the routine of the judicial business, all the papers will not be filed in such regular and rapid progression, as to admit of a file being entirely cleared; and as we think, thereby, the number is now, and always will be, reduced as low as it can or ought to be, all circumstances considered, we do not feel ourselves called upon to show cause for non-reduction, under the position assumed in this query.

Interry. 5. Are you prepared to suggest the establishment of any rules which (consistently with the due administration of the laws) would expedite the decision of suits? Are you of opinion, that the object would be in any degree promoted, by leaving it optional to the different tribunals to commit the depositions of witnesses, in causes not appealable to a higher tribunal, to writing, or not, as the judges might think proper?

A. 5. We are not prepared to suggest the establishment of any rules, which, consistent with the due administration of the laws, would expedite the decision of suits; and from the state of the files, as exhibited by the half-yearly reports of the several adawluts in the division under our jurisdiction, it does not appear to us that any such rules are wanted. We are not of opinion that the object would be in any material degree promoted, by leaving it optional to the different tribunals to commit the depositions of witnesses, in causes not appealable to a higher tribunal, to writing, or not, as the judge might think proper.

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All original causes, except such as should be entertained in a court of appeal, by especial direction of the sudder dewanny adawlut, for an amount not appealable to the sudder dewanny adawlut, are appealable to some higher tribunal.

Interry. 6. Are you of opinion that it would be advisable to extend the jurisdiction of the native commissioners, to suits for sums exceeding 50 Rs, and that of the registers, to sums exceeding 200 Rs? What is the amount to which you would recommend the courts of the commissioners, and of the registers, should be extended; and to what degree, would the general administration of justice, in the division subject to your jurisdiction, be expedited by the adoption of this arrangement?

A. 6. We are not of opinion that it would be advisable to extend the jurisdiction of the native commissioners to suits for sums exceeding 50 Rs. The number of causes usually depending before them, appears as great as they can be competent to decide, consistently with the due administration of justice. In some zillahs the number is already so great that the general administration of justice must be impeded, by adding thereto. We think that while the amount appealable to the sudder dewanny adawlut, continues fixed at 5,000 Rs, the jurisdiction of the registers might be advantageously extended to 300 Rs. with appeal to the judge;—not because we conceive that the general administration of justice would in any degree, be expedited, by the adoption of this arrangement; but because it would relieve the claimants to small debts from much personal trouble and vexation, by giving them the benefit of a local appeal to the judge's court, and preventing their being harrassed by appeals to a distant tribunal.

Interry. 7. Has litigation been checked by the establishment of the fee paid to government on the institution of suits, of the fees paid to the vakeels, of the fees paid on exhibits in the courts of judicature, and of the stamp duties? Do you consider these several charges attending the institution of law suits, to be too considerable, or otherwise?

A. 7. The increased expense of law suits has never been found to check litigiousness. On the contrary, it has been generally observed, that litigiousness is encouraged thereby, in the hope that the certainty of the expense, added to the uncertainty of the result, might deter parties from defending, even just rights. On comparing the half-yearly reports of the several adawluts in this division, it does not appear that the number of suits filed since the establishment of the fee paid to government on the institution of suits, of the fees paid on exhibits in the courts of judicature, and of the stamp duties, differs much from the number filed, in a similar period previous thereto. As the fees paid to the vakeels were established by the same code of regulations as our court, we have no records to show what was the previous [519] state of litigation. We certainly consider these several charges attending the institutions of law suits, to be sufficiently heavy in all cases; and in small suits, too considerable.

Interry. 8. Do the fees paid to the licensed vakeels, on suits instituted or defended by them, constitute a sufficient inducement to men of character, and of proper qualifications, to undertake those situations? Are the vakeels attached to your court, persons of the above description; and are they in general, well acquainted with the printed Regulations?

A. 8. From the numerous and earnest applications made to us, on every occasion of a vacancy among the licensed vakeels, we are of opinion, that the fees paid to them on suits instituted or defended by them, constitute a sufficient inducement to men of character and proper qualifications to undertake those situations. The vakeels attached to our court, are persons of the above description, and are in general, well acquainted with the printed Regulations.

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Interry. 9. Has the establishment of licensed vakeels contributed to expedite the decision of suits, by bringing more speedily and accurately before the court, the merits of the suits instituted?

A. 9. The establishment of licensed vakeels can in no manner expedite the decision of suits in appeal, nor can the vakeels be of any assistance, in bringing before the Court the merits of any suit, either more speedily, or more accurately. Each suit is heard in its numerical order, and its merits come before the court in the record from the original tribunal.

Interry. 10. Do the vakeels in general, discharge their duty to their clients, with honour and fidelity?

A. 10. The vakeels attached to our court do, in general, appear to us to discharge their duty to their clients, with honour and fidelity.

Interry. 11. Are the principal inhabitants of your jurisdiction as well acquainted, as individuals in general, can be supposed to be informed of the laws of the country?

A. 11. If by the laws of the country be meant the Koran and Saster, the principal inhabitants of our jurisdiction, are well acquainted with the codes of their respective religions, as individuals in general, can be supposed to be informed. If the Regulations of government be also meant, we believe that they are known to few, except the vakeels and ministerial officers of the courts, and some principal landholders.

Interry. 12. Are you prepared to state any alterations in the forms established for the trial of civil suits, which would expedite the decision of the suits, without endangering the due administration of the laws?

A. 12. We are not prepared to state any alterations in the forms established for the trial of civil suits. On a comparison of the date of institution, with the date of decision, in most suits in the several zillahs under our jurisdiction, the decision appears to be, as expeditious as is consistent with the due administration of the laws.

Interry. 13. Have you in your court-room any place allotted for the bench of the judges, for the public officers, for the parties or their vakeels, for the witnesses, and for all persons who attend your court; and what forms and ceremonies do you observe in opening your court, or sitting in it?

A. 13. We have in our court-room, places regularly allotted for the bench of the judges, on a platform raised considerably; also a seat for the sheristadar, and the Company's vakeel; stools for the pleaders to sit upon, when not concerned in the suit trying, and fixt places allotted for the parties, their vakeels, the witnesses, and officers of court. The whole remaining space of the court-room is open to all persons who attend the court, either from business or curiosity. We observe no particular forms and ceremonies in opening the court, and sitting in it, except the ceremony of taking our seats on the bench, according to our respective ranks, and the form of calling on the business, in its regular rotation.

Interry. 14. Are there any private schools or seminaries in the division under your jurisdiction, in which the Mahomedan or Hindoo law is taught; and how are those institutions maintained?

A. 14. As we understand this interrogatory has been sent to the zillah judges (who are cetrainly, from fixt residence, more competent than we can be, from passing cursorily through the mofussil, to report what private schools and seminaries there may be in their several districts) we have not thought it necessary to require them to report to us for the purpose of forming an answer, but we beg leave to refer to the information they may give in reply.

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Interry. 15. What is your opinion regarding the general moral character of the inhabitants of your division? Has the moral character of the inhabitants in general improved, or otherwise, by the system established by the British government for the administration of the laws, and for the conduct of the internal administration of the country?

A. 15. The general moral character of the inhabitants of our division seems, in our opinion, much the same, as we have always known the moral character of the natives in general. Ignorance, and its concomitant, gross superstition, an implicit faith in the efficacy of prayers, charms and magic, selfishness, low cunning, litigiousness, avarice, revenge, disregard to truth, and indolence, are the principal features to be traced. It does not strike us, that the system established by the British government for the administration of the laws, and for the conduct of the internal administration of the country, can have any influence on the moral character of the inhabitants in general, either by way of improvement or otherwise.

Interry. 16. Are you of opinion, that the inhabitants in general of the division under your jurisdiction, consider their private rights and property to be secured by the present [520] constitution of the country, against infringement, either by the executive officers of government, or even by the supreme executive authority itself, or by individuals?

A. 16. From what comes under our observation, we are of opinion, that the inhabitants of this division, consider their private rights and property to be secured, by the present constitution of the country, against all infringement, either by individuals, or by the executive officers of government, and even by the supreme executive authority itself. But a question arises, whether this very security, and the ease with which they can prosecute the first executive officers of government, may not induce a contempt of the government itself. Individuals have now no other mode of encroaching on one another's rights, except by harrassing one another, through the forms of law, in our civil and criminal courts; and of this weapon of revenge, they seem to make a free use.

Interry. 17. Are you of opinion, that the division under your jurisdiction is in a state of improvement, or otherwise, with respect to its population, cultivation, and commerce, and its buildings, or other works of religious, domestic, or other purposes; and on what grounds do you form your opinion;

A. 17. The face of the country shows much improvement in population and cultivation. We see no trace of increased commerce, nor of improvement in buildings, and other works of religious or domestic or other purposes. Individuals may occasionally build a temple, or dig a tank for public use; but similar endowments of former days are, at the same, going to decay. Opulence itself seldom tempts to any improvement, in domestic comforts. We form our opinion from what comes within our personal observation during our official circuits, and occasional journeys for business or recreation, and on the conversation of well informed natives.

Interry. 18. Are you of opinion, that the inhabitants of the division subject to your jurisdiction, are, in general, satisfied with the British government?

A. 18. From what we know of the general character of the natives, we are of opinion, that, however satisfied they must be, from the greater security which they now enjoy in their persons and property, than what they ever enjoyed under the former government, no reciprocal affection (correspondent attachment) is produced in them to the British government, or gratitude for such security; but they would see a revolution with apathy and indifference, and would submit to the tyranny of any future government with perfect resignation. The descendants of the higher classes of Mussulmans, may be conceived dissatisfied with the government itself, as the cause of their losing all share in the executive administration.

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Interry. 19. Is the present system of police well calculated to ensure the apprehension of offenders?

A. 19. From the great number of offenders brought annually to trial, it would appear that the present system of police is well calculated to ensure the apprehension of offenders. We would at least hope, for the honour of human nature, that when the black catalogue of offenders apprehended is so large, few have escaped apprehension.

Interry. 20. Are the police establishments, in the division subject to your jurisdiction, adequate to the duties required of them?

A. 20. Considering the prevention of crimes to be one of the objects of police, the police establishments in the division subject to our jurisdiction, are certainly not adequate to all the duties required of them; nor can much, in the line of prevention, be expected from 10 or 15 armed men in a jurisdiction ten coss square in extent, which comprizes upwards of four hundred square miles. In former addresses [A.] to the Nizamut adawlut, and to the committee of police, we have occasionally recommended an increase in these establishments; but no government ever did, or ever can defray the whole charge of police. Much gratuitous assistance is necessary, and is enforced in all governments. By the old constitution of this country, many casts and classes were bound to co-operate with the executive officers of police.

* [A.] dated 17th Aug. 1799.

Intery. 21.—Are you of opinion, that the number of crimes committed annually in the division under your jurisdiction, has increased or diminished, since the year 1793; and to what cause do you ascribe the increase or diminution?

A. 21.—The criminal jurisprudence of these provinces, was assumed by the British government in December 1790. The number of persons tried by the original court of circuit from that time, till the institution of our court in May 1793, was 2,181. This list included several persons already in custody, but untried during the Naib Nazim's administration. The following is the annual comparison of the prisoners tried by our court, from the 2d sessions of 1793, to the 1st session of 1801.

One year, including	2d Sessions	1793, and	1st Sessions	1794	1,674
Do.	Do.	1794	Do.	1795	1,593
Do.	Do.	1795	Do.	1796	1,885
Do.	Do.	1796	Do.	1797	1,579
Do.	Do.	1797	Do.	1798	2,170
Do.	Do.	1798	Do.	1799	2,422
Do.	Do.	1799	Do.	1800	2,023
Do.	Do.	1800	Do.	1801	2,201

The number of crimes committed annually, in the division under our jurisdiction, appears, from this statement, to have increased since the year 1793. The causes to which we ascribe the increase, are the want of a preventive police, and the inefficacy of imprisonment, as a punishment for either reformation or example. [521]

Interry. 22.—What crimes of enormity are most prevalent in the districts under your authority; what is the cause of the prevalence of such crimes; and what are the means you would recommend to be adopted for their suppression?

Court of Circuit	to	Nizamut Adawlut,	7 Aug.	1798.
Do. of	Do.	Do.	12 Oct.	1798.
Do. of	Do.	Do.	14 Oct.	1799.
Do. of	Do.	Do.	13 Feb.	1800.
Do. of	Do.	Do.	24 May	1800.
Do. of	Do.	Do.	14 July	1800.
Do. of	Do.	Do.	7 July	1801.
Do. of	Do.	to Committee of Police,	17 Aug.	1799.
Do. of	Do.	to Nizamut Adawlut,	25 June	1796.

A. 22.—Gang robbery is the only crime of enormity, prevalent in the division under our authority. The cause of its prevalence, and the means which

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we would recommend to be adopted for its suppression, are of too long detail to be introduced here, and may be found at full length, in our joint and separate addresses to government, and to the Nizamut Adawlut, noted in the margin.

Interry. 23. Do the inhabitants of the division under your jurisdiction, keep arms in their houses? What description of arms do they retain; and for what purposes are the arms retained?

A. 23. Few of the lower classes of natives keep any other arms in their houses than latties, or long thick bamboo bludgeons: the purpose for which they allege these to be retained, is to defend themselves from wild animals in the fields. The drooms and harrees keep spears of various shapes, for the declared purpose of destroying wild hogs; some of the richer munduls and the village watchmen have swords: these latties and spears, and the tehenta or fishgig, which the fishermen keep, as an implement of their trade, are the usual weapons found on decoits. They seldom use swords or guns; sometimes the decoits arm themselves with only the roybause, a long tapering solid bamboo pointed at one end, and hardened by fire; and every hedge can thus in a moment, furnish a deadly weapon. The middle and higher classes keep swords and daggers, chiefly as an appendage of dress.

Interry. 24. Are there any brick or mud forts in your division? In what state are the forts, and what is the nature of their construction?

Interry. 25. What proportion do the Hindoo bear to the Mahomedan inhabitants, in the division subject to your authority; and what do you suppose to be the number of the inhabitants of your division, of all descriptions?

Interry. 26. What are the names of the peons possessing the highest rank and greatest opulence in the division subject to your jurisdiction? What number of followers, armed or otherwise, are they supposed to maintain in their service; and do they appear abroad with such followers armed?

A. 24, 25, and 26. As we find these interrogatories have been put to the several zillah and city judges, who are the only channel of information to whom we could refer on the points contained therein; we have not deemed it requisite to call upon them to report distinctly to our court, but beg to refer to their answers to government, for the detail called for in these three queries.

Interry. 27. Are there any persons in the division subject to your authority, who are supposed to be disaffected to the British government? What are their names, and to what means do you resort for superintending their conduct? Have these persons, any influence in the division, and to what extent?

A. 27. We do not know of any persons in this division, who are supposed to be seriously disaffected to the British government. All the Mussulman remains of this former seat of government, are supposed to be more or less dissatisfied with a revolution, which annihilated their influence, and has shut them out from even subsistence; but we are not aware of any particular persons whose conduct requires to be superintended.

Interry. 28. Are you of opinion, that it would contribute to strengthen the attachment of the natives to the British government in India, were that government to declare itself to be the sole source of honour within its territories, and to confer titles and other marks of distinction on its native subjects?

A. 28. Titles and other marks of distinction have in all governments, been found a cheap and effectual mode of rewarding merit, and of securing the attachment of subjects to their government. At the early period of British influence in India, a mode was adopted for conferring titles on the natives; and we are unacquainted with the reasons of its discontinuance, or with any

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objection to its revival. The resident at the Durbar, by orders from the governor, used to obtain the patent of investiture from the nazim, which was afterwards bestowed, with a dress of honour by the governor, on the person to be ennobled. Though the honour was nominally conferred by the nazim, the natives felt and acknowledged, that it in fact came from the sole bounty of the head of the British government. While the natives consider the sovereign at Delhi to be the source of honour, we are not aware of any preferable mode of conferring marks of distinction on them, than through his nominal representative.

Interry. 29. What is the state of the roads and bridges, or other public works in the division under your authority; and at whose expense are they kept in repair?

A. 29. We conceive that the zillah judges will report fully on the state of the roads, bridges, and other public works in their several districts. The high roads only which we travel on our circuit, can come within our observation. The high road of communication immediately through the city of Moorshedabad, is so completely out of condition, as to be absolutely impassable for carriages of every description, and calls loudly for us to report it, on this occasion; it is entirely cut up and full of holes, and the encroachments of the buildings in all directions, hardly leave room in some places, for the passage of palanquins. Our report of the 5th July 1800, addressed to government through the medium of the secretary in the revenue and judicial departments, is very full on the subject of the present [522] state of the roads, bridges, &c. within the division under our authority, and treats especially (at considerabe length) on the subject of not only the present condition of the roads, but also on that of keeping them in repair, and making new, where most requisite. As it would swell this answer materially, to make extracts here, we take the liberty to refer to the report itself, for our sentiments at large on the subject of roads, bridges, and other public works.

Interry 30. How are the convicts usually employed? And is there any manner of employing them, which appears to you preferable to the manner in which they are at present employed?

A. 30. The convicts are at present generally, and with beneficial effect, employed on the public roads. We are of opinion their services might be useful in the business of embankment, where works of that description, are carried on in the immediate vicinage of their jails. Our addresses to the Nizamut Adawlut of the 25th June 1798, and 28th of April 1800, treat in very full and most particular detail, the subject of enquiry in this interrogatory. We take the liberty of referring thereto, for a full and complete answer as to the most appropriate mode of employing convicts, which we trust will be deemed preferable to swelling this report beyond all bounds, by making extracts which must (to embrace the subject sufficiently) be very voluminous.

Interry 31. What is the state of the jails in your divisions?

A. 31. Our second judge (who is at present on circuit, holding the 2d sessions of 1801, and who has in his progress, visited the jails of zillahs Bhaugulpore, Purneah, Dinagepore and Rungpore) reports, in answer to reference to him, that the state of the jails in all these places, is in every respect satisfactory,—that they are in good repair, kept clean, and generally well attended to; and as Mr. Rocke had not yet reached the Nattore station, the acting magistrate was called upon to report the state of the jail of Zillah Rajeshahy, who states, in consequence, that he considers the building perfectly competent to all requisite purposes; that it at present, wants some trifling repairs, which may be made for about two hundred rupees; and that he has at present, 586 prisoners of various descriptions. The jails of zillah and city Moorshedabad are all that remain further in our division: these, have been

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very recently visited by the senior judge, who on the 21st January reported fully on their state to the Nizamut Adawlut, describing the former, to be in the cleanest state, and best possible order, and that the prisoners appeared healthy and well governed, under rules and regulations of a salutary tendency, calculated to ensure order and regularity :—that the officers of the city jail were not equally attentive to their duty, or so careful as they might be to the preservation of the health of the prisoners, by due attention to the cleanliness of the jail; but the senior judge had reported, at the same time, that it appeared that the city jail was constructed on a very defective and objectionable plan, and had pointedly demonstrated the necessity that material alteration should immediately take place, and especially that drains to the different wards should be made to carry off filth of various descriptions, and to prevent the contagion of sickness (which had greatly prevailed) extending its baneful consequences. We do not think it necessary to particularize further his report on this jail, which, if it is thought necessary, may be referred to.

Interry 32. What is your opinion of the expediency of granting to zemindars, farmers, and other persons of character in your division, commissions empowering them to act as justices of peace? Do you think that such a measure, would contribute to the suppression of crimes, and to facilitate the apprehension of offenders? By what rules, would you regulate the extent of the jurisdiction of such persons? Would you confine it, to the estates or farms of the persons to whom the commissions might be granted, or otherwise?

A. 32. We are decidedly of opinion, that it would be expedient to grant to zemindars commissions empowering them to act as justices of the peace, and that such a measure, would contribute to the suppression of crimes, and would facilitate the apprehension of offenders, by bringing to the assistance of police, all the zemindarry establishments, whose cordial co-operation cannot now be expected under the orders of a tannadar, who at the head of 10 or 15 burkendosses, pretends to an authority paramount to that of the landholder himself, in his own estate: some restrictions will at the same time, be necessary for preventing the zemindars from perverting their magisterial authority to the purposes of revenue. As farmers have no permanent interest in the prosperity of the country, we apprehend that no restrictions would be sufficient for preventing their using such authority, as a weapon of oppression and extortion, to their own temporary benefit. We do not think that natives of even the most respectable characters, are likely to be tempted to give their gratuitous labour, as justices of peace; the jurisdiction of the zemindars should, in our opinion, be limited by the extent of their estates.

Interry 33. Are there any new rules or regulations which you would recommend to be adopted, as being calculated in your opinion, for the suppression of crimes in general.

A. 33. After our several addresses above quoted, we have nothing new to recommend as rules and regulations, calculated for the suppression of crimes in general.

Interry 34. What has been the operation of the last regulations respecting the tax on spirituous liquors, with regard to the vice of drunkenness? Are you of opinion, that the establishment of the taxes now levied on spirituous liquors, have rendered the vice of drunkenness more prevalent than it was previously to the establishment of those taxes?

A. 34. We cannot conceive how the establishment of a tax on spirituous liquors, should render the vice of drunkenness more prevalent than it was, previously to the establishment of [523] the tax. At the same time, we have ocular demonstration, that the vice has not decreased. In Bengal, however, this vice is far from general: it is confined almost entirely to a few casts and

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classes, and to populous towns. The bulk of the labouring poor, never touch liquor.

Interry 35. Do any measures occur to you, the adoption of which, would in your opinion, contribute progressively to the improvement of the moral character of the inhabitants of the division?

A. 35. The moral character of a nation can be improved, by education only. All instruction is unattainable to the labouring poor, whose own necessities require the assistance of the children, as soon as their tender limbs are capable of the smallest labour. With the middle class of tradesmen, artificers and shop-keepers, education ends at ten years of age, and never reaches further than reading, writing (a scarcely legible hand) on a plantain leaf, and the simplest rules of arithmetic. We are not prepared to suggest any measures, the adoption of which, would, in our opinion, contribute progressively to the improvement of a people thus circumstanced.

Interry 36. In your opinion, what has been the effect of the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead?

A. 36. We do not perceive any effects from the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead. In the course of our judicial duties, we still meet with the same barefaced disregard of truth, which always characterized the natives of India; we are however of opinion, that the terror of this stigma, should be retained in our code.

Interry 37. What has been the operation of the punishment of transportation, introduced by the British government.

A. 37. The punishment of transportation, introduced by the British government, falls chiefly on decoits; and yet the crime of decoity has not decreased, in the division under our authority. To judge therefore, of its operation by this result, it would follow, that the punishment is of no effect, and the terror of it, must daily diminish.

Interry 38. Are you of opinion, that the Mahomedan criminal law, with the alterations of that law, made by the British government, is administered with too much lenity, or too much severity; and what do you suppose to be the consequences produced by the operation of the spirit, in which the criminal law is in your opinion, administered?

A. 38. We are of opinion, that from the discretionary mode in which the Mahomedan criminal law (with the alterations of that law, made by the British government) is administered, the administration of it, admits both of too much lenity and too much severity,—at any rate, of too much uncertainty. An offence, which to one law officer, may appear sufficiently punished by a month's imprisonment, shall from another law officer, incur a sentence of three or more years. Even in the heinous crime of gang robbery, our records will show sometimes a sentence of 14 years transportation, and sometimes a sentence of two years confinement. The consequences which we suppose to be produced by the operation of this spirit, in which the criminal law is in our opinion administered, are contempt of the law itself, and encouragement to offenders. Though every criminal code must leave some discretion of punishment to the courts, particularly in the smaller offences, and breaches of the peace; yet in crimes of enormity, we think that the punishment ought to be specific, at least, that some limit should be fixed to discretion. The English law fixes it in all cases in smaller offences, by makring the barrier, which the court's severity shall not exceed; in more serious crimes, by specifying the bounds of the court's lenity.

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Interry 36. In what period does the judge, who makes the half-yearly jail deliveries, usually complete the circuit?

A. 39. The half-yearly jail deliveries of the out-zillahs, usually occupy four months; but the completion of the circuit, after the judges return to the sudder station, depends upon necessity or otherwise of his giving any of his time to the business of the Court of Appeal.

Moorshedabad, Court of Appeal and Circuit, the 25th January 1802. (Signed) *T. Pattle.* *R. Rocke.*

P. S. The completion of the Answers to the foregoing interrogatories, has been, from a great pressure of business, the necessity of distance, references, and other circumstances, delayed until the period of their date, and of consequence the signatures of only two members of the courts are annexed, as the third judge was on the 10th of December removed from this station; but it is proper and necessary to add, that the Answers generally were prepared whilst Mr. Colebrooke was a member of these courts, and that he contributed full co-operation and active assistance, in preparing them.

(Signed) *T. Pattle*, sen. Judge. [524]

To GEORGE DOWDESWELL, Esq.

Secretary to Government, in the Judicial Department.

SIR,

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

I HEREWITH transmit, and request you will lay before Government, my Answers to the Interrogatories, received by me with your Letter of the 29th of October last.

I am, Sir, Your most obedient humble servant,

Zillah Midnapore, 30 January 1802. (Signed) *H. Strachey,* Judge and Magistate.

ANSWERS to the INTERROGATORIES received by the Judge and Magistrate of Midnapore, from the Secretary to Government in the Judicial and Revenue Department.

Answer to Interrogatory 1.—THE number of causes depending before the judge register and native commissioners, on the 1st January 1802, was as follows:

Before the Judge	...	...	197.
the Register	...	...	253.
the Native Commissioners		...	3,317.

Interry 2. The number of causes usually depending before the judge and register, has been gradually diminishing since 1794 or 1795. The number depending before, and decided by, the native commissioners, has been during the same period, gradually increasing.

Interry 3. The number of causes decided in the year 1801, was as follows:

By the Judge	...	...	421.
By the Register	...	...	370.
By the Native Commissioners		...	14,559.

Interry 4. I cannot say positively, that as many causes as are now depending, must necessarily be so always; because that, depends on a great variety of circumstances, with some of which I have no concern. But as the business is now very nearly kept up, that is to say, as suits are decided, almost as fast as they can be prepared for decision; I can say in general, that I have no expectation their number will be reduced. I am now deciding suits which were instituted, in the months of August and September last.

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2. Many delays occur in delivering answers, replies, and rejoinders, owing to the expense of stamped paper.

Interry 5. I am not prepared to suggest any rules (at least any, which I conjecture would be approved) by which the decision of suits would be expedited, consistently with a due administration of the laws.

2. From my answer to the last question, it will probably be thought no such rules are required here.

3. I doubt whether the object would be promoted, by leaving it optional with the judge, to take down in writing or not, the depositions of witnesses in suits not appealable to a higher tribunal. I think it might be attended with inconvenience, and possibly of dissatisfaction to the parties.

Interry 6. I should not at all object to the plan of empowering the registers and native commissioners to decide causes for sums exceeding 200 Rs. and 50 Rs; but not conceiving it necessary for expediting the administration of justice, or rather for clearing the file (the sole view here proposed by Government, I believe); I deem it superfluous to recommend it. I profess myself, on other grounds, a zealous advocate for enlarging the powers of the Munsiffs; and I may embrace some opportunity of attempting to set forth the benefits to be derived, from such an arrangement. Here I will only observe, that the expense of prosecution in the Munsiff courts, bears no proportion to that of the dewanny adawlut; and that it is my opinion, the nearer we approach to the rule of granting to all, speedy justice, without any expense whatever, the nearer we shall in our judicial system, approach perfection.

Interry 7. Litigation may possibly have been checked by the fees and stamp duty but I confess I consider the charges too high.

2. It will not, I imagine, be denied, that it is desirable the least tedious and least expensive mode of obtaining redress, should be open, where an injury has really been suffered. When a poor man has been oppressed, he should be freed from trouble and expense, and assisted and encouraged as far as possible, in prosecuting his complaint. He is not, in such a situation, a fair object for taxation. It does not become the ruling power, to add to his misfortune, by levying impositions upon him.

3. It is clear, that a ryot, from whom an increase of rent has been exacted, and instituting a suit for the same, must feel the charge of stamps and fees, to be a severe aggravation of his distress; nor can he console himself under the reflection, that the impositions are intended to check litigiousness; or that, for certain reasons of finance, it is expedient he should submit to new exactions.

4. The expense and delay to which ryots are subject in prosecuting their suits, are to my knowledge, excessive. For the truth of this, I would refer to the records of any register in Bengal. The duty of deciding revenue causes for a small amount, under the operation of the present regulations, has fallen chiefly on the registers. The rights of the inferior ryots, are seldom discussed in the superior courts. [525]

5. The welfare of those from whom all revenue and even subsistence, must be ultimately derived, who are the poorest, the weakest, and the most numerous, who constitute the bulk of the people, is a matter of importance, and not unworthy the notice of government. I have therefore thought it my duty, to dwell on this subject, with some minuteness.

6. It must, I am sure, constantly happen, that a ryot gives up his prosecution in despair, on finding the expense of continuing it, beyond his power to sustain.

7. Exaction of revenue, is peculiarly difficult of proof. Either no engagements exist, and no accounts can be found, or they are extremely defective and

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perplexing. It is not the original fee on the institution of the suit, but the subsequent charges on exhibits and on witnesses, that appear to me intolerable. I have often seen a suitor, when stripped of his last rupee, and called upon for the fee on a document, produce in court a silver ring or other trinket, and beg that it might be received as a pledge; and after all, perhaps he was cast for want of money, to bring proof.

8. I confess, I think such scenes in a court of justice, unpleasant to those who are entrusted with the administration of the laws; and not very creditable to government.

9. Formerly in these provinces, and it is still the case almost throughout the east, the cultivators of the soil, when oppressed beyond endurance, were accustomed to assemble in a crowd, with ploughs and other implements, and demand justice with violent and outrageous clamour. They still sometimes resort to this practice; though, with us it can avail them nothing. They are unable to support themselves at the Sudder, during a procedure of two or three months. They cannot return to their houses, without submitting to their oppressor. They must have speedy justice or none. The complaints of these people are seldom or never litigious. I have seen some false complaints, and some conspiracies supported by false evidence; but suits simply litigious, brought forward merely from the quarrelsome disposition of the prosecutor, are not common; neither, if they were common, would it in my opinion, be proper to take any measure, except that of fining the individual suitor.

10. The fact appears to me, this: When the business of the civil courts became too heavy for the judge, which very soon happened, instead of appointing more judges it was resolved that, to prevent the accumulation of causes, it was necessary to check the spirit of litigiousness, which was supposed to produce it. Accordingly, heavy taxes have been laid upon prosecution. Out of 100 suits, perhaps five at the utmost, may be fairly pronounced litigious, and those five are probably instituted by men, well able to bear the expense.

11. If what I have understood is true, that suits in the dewanny adawlut are now prevented from accumulating as heretofore, it is not because the litigious only, are deterred from prosecuting; since a man is disabled from sustaining expense, in proportion as he is poor, and not, as he is litigious. Nothing else can be inferred from the fact, than that the charges of prosecution are so exactly calculated, and the fees and stamp duties so judiciously contrived, as to enable the courts to administer justice to all who can afford to pay for it.

12. Half the complainants in the dewanny adawlut of this zillah, appear as paupers, although these find much difficulty in complying with the regulation intended for the relief of paupers. No man can be admitted to prosecute as a pauper, under Regulation XLVI, 1793, till he brings two witnesses to attest his poverty, and two securities for his personal appearance; and no one, can well do this, without at least maintaining them and himself, during their absence from home. But the expense of such maintenance, must exceed that of the fees and stamp paper, for a suit of the nature I allude to; which aggregate sum, if the suitor has it in his power to pay he is in strictness, no pauper.

Interry 8. The pleaders are very amply paid. The best are always employed most. They are not ill qualified, though few are well acquainted with the Regulations.

2. The establishment of the pleaders, has much facilitated the attainment of justice to individuals.

Interry 9. I think the establishment of licensed vackeels, has contributed greatly to expedite the decision of suits, by bringing more speedily and accurately before the courts, the merits of the suits.

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Interry 10. The vackeels in general discharge their duty, with honour and fidelity.—I have seen instances of negligence; but none of treachery to their clients.

Interry 11. The inhabitants at large of Midnapore, are I imagine nearly as well acquainted with the laws, as the inhabitants of other parts of the country, that is to say, their knowledge is extremely limited.

2. None but the public officers, the pleaders, and those who are candidates for office, can be said to possess a general knowledge of the Regulations. The zemindars, talookdars, and farmers, and the merchants, know such regulations as concern them respectively. The one, the revenue laws relating to the collections, attachments, &c. the other, the commercial Regulations respecting duties, rate of interest, &c. and among men of business, this knowledge of the Regulations immediately relating to their particular occupations, is no doubt increasing. But I believe the Regulations are very little studied, out of cutcherry. I never met with, or heard of a native who possessed a full, distinct, comprehensive view of the Regulations, any more than of the civil or political state of the country. No learned man, except a candidate for office, regards our institutions, as a branch of knowledge, which it becomes him to pay attention to. Of the Shaster and Koran, all are equally ignorant, except the Mahomedans of education, whose learning extends to the quotation of a few scraps of the Koran, of little or no practical use. All Hindoos but Pundits, of whom there are not many in Midnapore, are entirely ignorant of the Shaster. [526]

3. I should not omit, that it is my opinion, the most profound knowledge in the Koran and Shaster are of little service in the cutcherry.

Interry 12. I am not prepared to recommend alterations in forms, further than to offer my opinion, that as few as possible should be added, and that any opportunity should be taken, of diminishing those which exist. Fortunately for the natives, they are not many; perhaps not more, than are essential to regularity and expedition.

Interry 13. The judge sits in a chair, and the moolavie, if he attends, which he seldom does, in another. All the rest, stand while in cutcherry; but there are rooms adjoining, where they sit on mats and carpets, according to their usage, converse with their clients, and I believe, smoke hookas. I have introduced no forms or ceremonies whatever, in opening the court; nor did I ever hear of any such being used, either during the present government, or former governments. When the judge enters the court, all present make their obeisance. A criminal throws himself into a suppliant posture, and frequently a suitor likewise. These are the customs of the country, and happen of course; but no orders are given regarding them, and I know not how they could be settled by regulation. There is necessarily some little parade and constraint, where an European appears; but except in that respect, which is inevitable, I am not aware that we ever depart from the simplicity, so conspicuous, in the administration of justice all over the East.

2. I give myself no trouble respecting the adjustment of ceremonials, except as to maintaining silence, which is easily done, and keeping off the crowd. Any measures to preserve decorum, appear to me superfluous, for a breach of decorum never occurs.

Interry 14. In Midnapore, I cannot discover any schools or seminaries where the Mahomedan or Hindoo laws are taught. There are schools in almost every village for teaching Bengally and accounts to children, in low circumstances. The teachers, though tolerably well qualified for what they undertake, are persons in no way respectable. Their rank in life I take to be generally very low, and their emoluments exceedingly scanty; certainly, little superior to those

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of our lowest domestics. The schools are only day-schools. The children sit in the open air, or under a shed, and learn to read, write, and cast accounts, paying each perhaps one anna or two annas a month. I recollect it happened some time ago in the foujdarry adawlut, that a man, charged with serveral thefts, when asked his occupation, said, it was the teaching of children; and on sending for some of his scholars, I found he was eminent, in his way. Nor did it seem to excite much surprise, that a man in his situation, should turn out a thief.

2. In opulent families, teachers are retained as servants. The children of respectable natives do not go to school.

3. Persian and Arabic are taught for the most part, by molavies. Most men of this description, have a few scholars in their houses, whom they support, as well as instruct. Thus Persian and Arabic students, though of respectable families, are considered as living on charity; and they are total strangers to extravagance and dissipation. There was formerly a Mussulman college in Midnapore, even yet the establishment exists; but no law is taught. There are a number of private individuals who teach pupils in the manner I have above described. And the students at the sudder station, living in the families of the amlah or of the pleaders, perhaps occasionally pick up a smattering of the Mahomedan law.

Interry 15. It is not easy to say whether the moral character of the natives has improved, by means of the system established by us. In my opinion, the system has little direct influence on the morals of the people. They are, probably, somewhat more licentious than formerly. Chicanery, subornation, and fraud and perjury, are certainly more common. These, constantly occur among the suitors and witnesses; and the pleaders, through whom, it might be thought, the judge possessed some little power of check and controul, never I think exert themselves to prevent them. Intrigue and corruption in the amlah, so as to affect the actual administration of justice, seldom happen. Oppression, cruelty, violence of all sorts, except that of decoits and choars, are grown much less frequent. The ill-treatment of women, of servants, and slaves, has nearly ceased. The same may be said, of the corporal severities formerly exercised in collecting the revenues. The poor look up to the laws, and not as heretofore, to a patron, for protection. In some respect, therefore, the present mode of administering justice, may be deemed conducive to good morals.

2. Drunkenness, prostitution, indecorum, profligacy of manners, must increase under a system which, although it professes to administer the Mahomedan law, does not punish those immoralities. None of these, however, prevail to an alarming degree, in this district.

3. Midnapore contains no large towns. I beg leave here to offer it as my opinion, that little morality is learnt, in any court of justice. In Calcutta I have reason to believe the morals of the people are worse, in spite of the severity of the police and of the English laws. Nor do I attribute this solely to the size, population, and indiscriminate society of the capital; but, in part, to the supreme court. I scarcely ever knew a native connected with the supreme court, whose morals and manners were not contaminated by that connexion. In mentioning this evil, which I by no means attribute to individuals, I trust it will not be imagined I mean to speak generally with disrespect of the institution of the court itself.

4. The bulk of the inhabitants of Midnapore, appear to me to have very well preserved their original mild simplicity and innocence. They retain the characteristic features of Hindoos. They are less quarrelsome, and give less trouble than the natives of the neighbouring districts. They are little in the habit of engaging in law-suits; and it appears to me that but a small

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proportion of them, have opportunities of seeing the practices and learning the vices of the cutcherry.

Interry 16. To answer this 16th interrogatory, is not easy. I cannot readily ascertain [527] the opinion of individuals on these points. I have never observed any symptoms of distrust, and I should imagine the confidence reposed in the judicial officers, to whom the people look up as the safeguards of their persons and property, to be very general. The natives probably know the intention of government's officers to be good; but that their rights and property, are not in all instances, effectually secured, the lower orders must see. That the magistrate has always the wish, but very often not the power, to protect their lives and property from choars and decoits, they must know. The ryots are not, in my opinion, well protected by the revenue laws; nor can they often obtain effectual redress by prosecuting, particularly for exaction and dispossession. The delay and expense attending a law-suit are intolerable, in cases where the suitor complains, which almost invariably happens, that he has been deprived of all his property. The cancelling of leases, after the sale of an estate for arrears, must frequently operate with extreme harshness and cruelty to the under tenants.

2. One species of distrust in the supreme power, is pretty generally known. The landholders are even yet apprehensive of the increase of their jumma; but this possibly less here, than in some other districts, on account of the lands having been greatly over assessed at the settlement, and since sold for arrears, and the old proprietors, for the most part, ruined. The Lakeraujdars are, I am told, but of this I am not sure, in constant dread of impositions; and the best informed commercial people believe new taxes will be levied, whenever they can be, with effect. In short, a general opinion, I presume, prevails, that government, in attending to the welfare of all, is studious of its own interest; and shows an anxiety about the general prosperity, chiefly with a view to increase the available pecuniary resources of the state.

3. There exists, doubtless, an universal impression, that property is not liable to confiscation or gross violation by the supreme authority. It was formerly customary to bury in the ground, treasure and valuable goods; and to conceal the acquisition of wealth. This is still done, but generally from the dread of decoits; never from any apprehension that the officers of government will lay violent hands on private property. I am informed there are hardly any instances of the zemindars or others, or the very few who possess wealth, lending it out to individuals on interest, or vesting it in the Company's funds. They prefer hiding it, as their ancestors have done. This, I conceive, proceeds from ignorance alone, and, certainly, not from any well-grounded distrust in the faith of government. From this remark should be excluded merchants, and all such as have correspondence or commercial transactions with Calcutta. Such persons frequently possess Company's paper, to a considerable amount.

4. It will probably be found on enquiry, that the natives do not ascribe the present wretched state of the old zemindars, to the unexpected difficulty of collecting their revenue under our Regulations, or to other causes of a similar kind, which are unquestionably the true ones. They imagine it, to be the result of a settled premeditated plan of policy in the government, to level and degrade its most powerful subjects.

5. On the whole, I do think the inhabitants of the district subject to my jurisdiction, must consider their property, as it manifestly is, entirely safe from violation by the officers of government, or by the supreme executive authority.

6. There is certainly now little or no dread of arbitrary fines and imprisonment to extort money, nor of cruelties exercised in the collection of the

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revenue: all of which abuses were as notorious in the old native governments, as they are still among the Marhattas, in the neighbourhood of this district.

7. With respect to rights, in the common acceptation of the word, I do not conceive that the natives ever possessed any. They know, because they feel, when they suffer oppression in their persons or property; but they must likewise perceive, if there are among them, any who possess a share of discernment, that their safety from lawless encroachments, is the result of the humane policy, the mercy and forbearance of their enlightened rulers, who agree to govern according to laws which shall bind even themselves, and not from any power residing in the people, which could enable them to resist such encroachments. Although, therefore, they are, with respect to their persons and property, entirely secure from violation by government and its officers, and though they may actually enjoy as much happiness, or nearly as much, as they ever did, properly speaking, they enjoy no rights and liberties. If they possess happiness and security, it is not because they have a right to them; but because the equity or the policy of their rulers is pleased to confer upon them those blessings, as valuable privileges and immunities.

Interry 17.—I have no doubt Midnapore is rapidly improving in population and cultivation. With respect to commerce, except the internal trade in articles consumed by the inhabitants of the district, which of course increase with the population, I am inclined to think it nearly stationary, but certainly not declining. I must here, however, mention, that the Company's investment has during the war, dwindled away to almost nothing, and that numbers of weavers who depended for subsistence on the advances of the commercial agents, and who are less able than other descriptions of artisans to change their occupations, are reduced to very great distress.

2. I have not heard of any buildings worth mention, erected by the natives, either for religious or domestic purposes; neither are there any works carried on for manufactures. I am not able to discover that in Midnapore any extensive commercial concern requiring costly or substantial buildings or machinery was ever carried on, unless by Europeans; contrivances for abridging labour are here unknown. I do not perceive the least spirit of enterprize among either merchants or farmers.

3. In Midnapore there are no religious buildings of any consequence. The natives are sometimes, from motives of vanity or of piety, induced to dig a tank; and this, though the least ornamental, I conceive to be the most useful, of all public works; but the increasing poverty of the higher orders, and other causes, have contributed to make the digging and [528] clearing of tanks very uncommon, except in towns, and a few other places where perhaps they are least wanted. In this district, there are very few new works of this nature; but the remains of old ones, attest the superior opulence of former times; at least, they show that property was more unequally divided among the natives than at present.

4. The private houses of zemindars and other men of note, consist either of forts in ruins, or of wretched huts, generally worse than the stable of an European gentleman.—It does not appear, however, that they were much better off for habitations, when more wealthy.—No vestiges of genius are visible in the ruins of the buildings and forts of Midnapore,—nothing, by which we could be led to suppose that the arts ever flourished.—It may seem surprising that the opulent and respectable natives are so seldom tempted to imitate, as far as their domestic habits permit, the decent and commodious, but not splendid edifices, which we are accustomed to build for our own residences, and that they have acquired no taste whatever for gardening. If the erection of buildings is to be reckoned a sign of prosperity, it is my opinion, that the district does not at all improve, in this instance.—But it is to the climate and manners of the people,

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rather than to any impression of the insecurity of property, that I attribute their perseverance in constructing for their own accommodation nothing but the slightest and most miserable huts.

5. The bulk of the people of Midnapore, like those of other parts of the country, and I presume of other countries, acquire by their labour what is barely necessary to their existence, and little more. They work,—not with a view to improve their situations, but merely to enable themselves and families to subsist. They scarcely ever think of saving money, or of procuring themselves better food, clothing or habitations, than they have been accustomed to; yet labour is I think not ill rewarded. A ryot can with ease cultivate 16 beghas of rice; and supposing half the produce to go for rent, the remainder will afford food, for four or five persons. And this is only one crop, the labour required to produce which, cannot occupy half the year.

6. The coolies, or common labourers, frequently earn a rupee or two rupees, which enable them to be idle for several days. It is usual for those who employ them, to keep them in arrears, because when they receive money, they are idle till it is spent; yet all but those who drink spirits are strangers to luxury and excess of every kind, unless it may be thought proper to except tobacco as a luxury.

7. The situation of the lower orders, is on the whole, somewhat improved by our system of administration; but their nature is not changed. They are always in debt, and borrow at enormous interest: They are not stimulated to any efforts of industry by the security they enjoy, but solely by the calls of hunger.

8. The country is improved by increased population and cultivation. There are in number, more ryots, but they are just what their fathers were; and hardly an instance can be found of a poor labourer becoming rich, by dint of industry and parsimony. To their few wants, the uniformity and extreme simplicity of their habits, their unsocial education, and the heat of the climate, —to these causes, and not our laws, are in my opinion to be ascribed, the peculiarities of the people.

9. Cultivation is increased by increasing population; for the ryots must work to live. It is very little extended by plans for the improvement of agriculture, or by revenue regulations. Waste and jungle land, if low and fit for rice, may be brought into tiliage in one season, and the poorest ryot can undertake it: but a man of substance seldom employs stock in farming, under the expectancy of distant return.

10. The class of mere labourers who work for hire, is not numerous. Every ryot is a farmer, who tills the land for which he pays rent. Talookdars hold in their own hands little or no part of their own estates to cultivate, by means of servants. The poorest ryots are tenants, and by the custom of the country, they are considered as a sort of proprietors, entitled to a perpetual lease. They are attached in the strongest manner to the soil, never migrate but from necessity; and I think they ought to be recognized, as enjoying a right (they and their posterity) to their tenures.

11. Thus, the lowest class of the people, however wretched in appearance, and depressed in spirit, possess a sort of independence, though perhaps not a beneficial or satisfactory independence. On the failure of a crop of rice, very few are able to get employment; for there is no work to be done. They leave their houses, and being destitute of the means of procuring a livelihood by industry, are driven to subsist by begging, or by robbing.

12. The poor, the sick, and the aged, besides great multitudes of idle religious persons, Bramins, Fakeers, and Pilgrims, always depend on private charity alone. In times of plenty, the resource of begging is perhaps sufficient;

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for all the natives are impelled, by nature, habit, and religion, to assist each other with food when in distress. But in a famine, the poor soon perish.

13. A famine in this country is, of all calamities to which the earth is liable, the most dreadful. It ought to be considered, as perpetually impending. For that it has not occurred during several years, is not to be ascribed to any measures of ours. The country is perhaps, at present, as populous as it was, previous to the great famine in the year 1770; and if another scarcity, equal to that, should take place now, I do not suppose it would fall less heavy. Individuals in the Mofussil, are less able to assist each other, than they were formerly. Fewer private stores of grain are preserved; and I have been informed, perhaps without foundation, that government have come to doubt the utility of the establishment of the public granaries.

14. The people are, or at least would be, in the event of a famine, less domesticated, and less dependent on each other. It is to be recollected, that during a great famine, dependence, slavery, and captivity, are for the poor (that is for 99 in 100) highly enviable, and accordingly sought after with eagerness. Many hospitable families, where thousands might and would have been collected together and fed, are now entirely ruined. I trust I shall [529] be pardoned for adding, that I doubt, in spite of all the information that has been got, and all the plans that have been suggested and adopted, whether government are better enabled to apply effectual remedies than they were heretofore.

15. A great deal of rice was destroyed last rains by an inundation; and from the little information I have picked up respecting the neighbouring districts, I cannot help entertaining some suspicion, that distress will be felt before the next harvest.

16. The condition of the ryots is on the whole, *I think, better; because* their lives and limbs are safe from the *zemindars and collectors of revenue.* On the other hand, the dread of decoits, the *expense of prosecution, and the* spirit of prosecuting, the slowness of our *legal proceedings, and the doubtfulness* of the event of law-suits, on account of perjury and other causes: all these, are evils of the present day.

17. It is true, that every man who is injured, may prosecute; that he is considered as possessing a right to redress; and that justice is intended to be impartially administered; whereas in other states of Hindostan, for instance the neighbouring Mahratta country, there is no pretence, of this. But perhaps in a few of the Mahratta estates, which are best taken care of, where no poor man conceives that he possesses any rights whatever, and where all are aware that, without the help of a patron, they have no power to obtain redress for injury, perhaps, I say, in these estates, less injustice is on the whole committed, and less misery felt, than in estates of the same size, under our government. In the Mahratta estate, there may probably occur one or two glaring instances of oppression, outrage, and cruelty, which are silently put up with, because there no inferior attempts to contend with his superior. In the Midnapore estate, a number of poor men may be seen to set up for themselves, and are ruined by ineffectual contests, often about trifles, with rich and powerful individuals.

18. I know not whether it will be thought, that some of these remarks indicate an attempt to undervalue the advantages of an equal and regular administration of justice. This is far from my intention. But it may be permitted me to consider, whether that justice is in reality, equal and regular; whether the poor can obtain it, as well as the rich; whether the state of the country, of the nature of things, will admit it. I am ready to confess my opinion, that many are apt to make up their minds on these points, from hasty and superficial views. It has always appeared to me a very great inconvenience and misfortune, in the constitution of the government of this country, that the rules

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have it not in their power to attain a sufficient intimacy with the lower classes of their subjects, to enable them to judge with accuracy, of their condition.

19. Where the cultivator of the earth lives under a dread of becoming the prey of extortioners, he cannot be considered secure of enjoying the fruit of his labour. Nothing can be more desirable than to attain a precise view of the situation of the natives, as connected with the collection of the revenue. On this topic, I could wish to enter at some length, but I am aware of the difficulty attending the investigation, and particularly of my inexperience in the detail of the collector's department. I therefore, in the outset, beg leave to disclaim any intention to pronounce positively, on revenue matters. The sentiments expressed in the following paragraph, will be the result of such views as occur to me, on a general and cursory collection of the subject.

20. In passing the 7th Regulation, 1799, it was I believe the design of government (a very reasonable and liberal design, in my opinion) to enable the zemindars to collect their just demands of rent, with puntuality, and without expense; and I think it would have been just and considerate, at the same time, to have facilitated to the ryots, the means of obtaining redress against extortioners.

21. But the fact is, the ruin of one zemindar, being more conspicuous at the sudder, than that of 10,000 ryots, his interests naturally attract the attention of the legislature first; and as, in the proposal of any plan connected with finance, it is required to set out with the maxim, that the sudder jumma can on no pretence be lowered, there remains no other resource for helping the zemindars, than the restoration of part of the power they possessed of old, to plunder their tenants.

22. Exaction of revenue, is now, I presume, and perhaps always was, the most prevailing crime throughout the country. It is probably an evil necessarily attending the civil state of the ryots. I think it rather unfortunate than otherwise, that it should be less shocking to humanity than some foujdarry crimes. I know not how it is that extortioners appear to us in any other light, than that of the worst and most pernicious species of robbers.

23. It wil be found, I believe, that the condition of husbandmen in eastern countries, is incompatible with security, and that sort of independence which enables men to maintain themselves against oppression and violence. The public revenues, which are in reality the rent of land, are throughout the East, collected by a system of extortion, violence, and barbarity of every kind.

24. In these provinces, we of course endeavoured to put an end to this system, and with the greatest success; but before we had completely gained the object, we concluded the settlement, since made perpetual, forming it on an estimate of the resources of the lands. The resources were probably by the zemindars, when they acceded to the settlement, considered as permanent, and not liable to be affected materially, by further limitations of the authority they possessed over their tenants.

25. But owing to the natural operation of the Regulations, they soon found themselves unable to rob and plunder, as before. In consequence, most of them fell heavily in arrears, and lost the whole or great part of their estates, and many more were hastening to ruin, when Regulation 7th of 1799, was enacted for their relief. It was indeed expedient to do something extraordinary for the zemindars, since it became very probable, at least so I thought, that in proportion as equal justice was administered, many of them were deprived of means to collect from the ryots, sufficient to pay their sudder jumma. [530]

26. The effect of Regulation 7th, 1799, has been, to enable them, by means of attachments and sales, to realize their rents. But the frequency of these attachments and sales in the mofussil, would alone serve to prove, that

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the revenues are not collected without extreme misery to the ryots. And consideration of the expense, and delay of prosecution, on which subject I have before touched in reply to Interrogatory 7th, satisfies me, that the dewanny adawlut cannot afford the sufferers effectual redress against the abuse of the powers entrusted to the zemindars, by the 7th Regulation of 1799.

27. It is chiefly to be ascribed to the Regulation in question, I conceive, that the public balances are moderate, and that lands at the collector's sales fetch a tolerable price. Yet, as if the mode in which the rents are levied, and the condition of the ryots, were matters not necessary to be noticed, it is frequently pronounced at once as a position, admitting of no doubt, that these favourable sales afford a substantial proof of the lightness of the assessment, and of the flourishing state of the country.

28. Under the Mahomedan government, the revenues may surely be said to have been collected from the zemindars, by a system of boundless violence and rapine. Defaulters were liable to a cruel imprisonment, to be disgraced, scourged, and tortured. But the zemindars exercised the same severities over their tenants, or they could never have collected their rents. We have realized the revenues, by selling the patrimony of defaulters. The zemindars realize their rents, not by corporal severities, but by vexatious attachments and ruinous sales. I suspect that, till the zemindars are deprived of the power of distraining for arrears, the ryots must be liable to exaction. I am not, I confess, clear that it would be possible for zemindars to collect their just rents, without some power of the kind; for their rents are now enormously high. They cannot afford to spare their ryots; for government never spares them. It is generally known, that even the powers the zemindars possessed under Regulation 7th of 1793, were either insufficient or ill understood and, in fact, they seldom exerted those powers, till they were confirmed and extended by Regulation 7th, 1799.

29. I think it would be worth while to make the experiment of prohibiting distraint, unless preceded by a legal judgment. A summary enquiry might, by means of mofussil cauzies and munsifs, be made of every demand; then, the zemindars would be necessitated to adduce some evidence of their claim, before they proceeded to enforce it, and would cease to be judges in their own cause.

30. The collector of this district, has entered into minute and laborious inquiries on this interesting subject, which falls more immediately within his province, and will speedily submit the result to government. I content myself with observing, that to the best of my knowledge, the laws regarding attachments are greatly abused, and are productive of extreme oppression.

31. I have ascertained the immense population of the district, by an actual enumeration of a great part of it. It amounts to at least one million and a half. I have been enabled to compare it, with one taken about 13 or 14 years ago, in a few pergunnahs. Two years after that enumeration, a famine destroyed many thousands in this zilla; and if I have not found the present number, when compared to the old one, to be very great, there can be no doubt whatever, that the cause is the famine alone. Increasing cultivation necessarily follows population, and is every where visible. To those who are tolerably acquainted with the internal state of the country, it is known that the population, unless checked by some great calamity, constantly increases very fast. It will be found that it is not the want of courts of justice, nor of a regular system of police that prevents the prosperity of the provinces subject to the Mahrattas. Where no battles are fought, where the ryots remain unmolested by military exactions, where the zemindar or his agent are seldom changed, the lands of the Mahrattas in the neighbourhood of this district, are in a high state of cultivation, and the population is equal, frequently superior to ours.

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I say frequently superior to ours; not that the natural increase of population is by us, in the least obstructed, but because, in a well superintended Mahratta estate, there are, in addition to the natural increase, constant accessions to the numbers, by emigrants from the neighbouring country.

32. It is the interest of the proprietor of an estate, to take as much care of his ryots as a farmer does of his cattle; and that care, is sufficient to promote their increase.—The ryots of the Company's provinces enjoy that degree of security which is essential to their increase. This is not the case, with the far greater part of the Mahratta county: vast tracts of the Mahratta country are desolated, partial famines are frequent, and as population does not increase in those provinces, I conclude that the misery is extreme. Population can here, be very materially affected only, by war and famine.

33. Famine proceeds from drought or inundation, and sometimes from war. From the circumstance of increasing population alone, we cannot, as many pretend, draw an inference of very high prosperity and good government. England is certainly a country enjoying a good government, and great internal prosperity; but the population of the cultivated parts of Bengal surpasses that of England, and this population increases in Bengal, in a far greater proportion than in England, though I imagine the government of Bengal will be admitted to be inferior to that of England. The situation of almost all orders of people here, is highly favourable to the propagation of the species.

34. Every body marries; an unmarried man of 25, or an unmarried girl of 15, are hardly to be found. As soon as girls become marriageable, generally before, husbands are without difficulty provided for them; marriage is a thing which happens, of course—a necessary part of life.

35. The people live a regular, sober, domestic life, and seldom leave their houses, not being liable to be called upon for the performance of military service or public labour, or servitude, so common in most countries. Very few marriages are unproductive: the women [531] becoming prematurely debilitated and decrepid, do not perhaps bear so many children as those who marry at a riper age; but barrenness is extremely rare. Poligamy, prostitution, religious austerity, and the circumstance of young widows seldom marrying a second time, are the only obstacles I am at present able to recollect, to the increase of population; and all these, though in themselves evils of considerable magnitude, being productive of individual suffering and inconvenience, I do not consider, in their general effect upon the population of the country, as very important.—Among the causes of increase, are to be reckoned, the extreme facility of rearing children. Here, no infants perish of cold, of diseases proceeding from dirt and bad accommodation, nor, except in famines, of unwholesome food.—The small-pox sometimes carries off multitudes of children.—Inoculation, though it has been known for ages, is by no means universally practised; sickness, however, is very uncommon among children. As soon as a child is weaned, it lives on rice; like its parents, goes naked for two or three years; and requires no care whatever.—In years of plenty, poverty scarcely ever prevents a man, from rearing a family of children.

36. The political security afforded to this district, from the ravages of the Mahrattas, is the greatest blessing the natives could enjoy; but to imagine that the population has increased, solely in consequence of our system of internal administration, appears to me most erroneous. Under the native government, the population had reached its utmost height, or very near it. Thirty years ago, nearly half the people were swept away, by the greatest famine recorded in history. Ever since that period, except in 1790, when a partial famine happened, the numbers have been gradually increasing. I do not know that the increase has been more rapid, during the last ten years, than during the 20 preceding; although most of the abuses of the native governments, and many

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new abuses of our government, prevailed throughout the greater part of the last-mentioned period. Supposing the country to enjoy peace, I cannot easily conceive internal mismanagement so excessive, as to stop the increase of the population.

Interry. 18. I have had no opportunity of hearing discontents and murmurs, if any exist. It is evident, the natives in general, have reason to be satisfied; because, compared with the old native governments, the English government is a good one, inasmuch as it secures the country from invasion, and on the whole, very well preserves the lower orders: that is to say, the main body of the community, from the tyranny of the higher orders.

2. It is scarcely possible that much real attachment and loyalty to the ruling power, can subsist among the higher classes. I do not however imagine that in Midnapore there is much disaffection. There are scarcely any Moguls in the district. The total want of energy and spirit, the poverty and ignorance of the people, compose, in my opinion, the strength of our government.

3. The natives have, I think, great personal confidence in the Company's servants:—They know it can only be, under the sanction of a law, that new impositions or oppression of any kind, can take place. Respecting the nature of the government, and of our external interests, they are all totally in the dark. In Calcutta, a degree of curiosity may sometimes be observed among a few natives, and a desire to converse on state affairs; but on such occasions, the best informed natives always betray an extreme ignorance: the most learned and intelligent have no knowledge of the law of nations:—I do not believe they suppose the political measures of the supreme power to be founded in equity and moderation.

Interry. 19. The present system of police cannot be said to be well calculated to ensure the apprehension of offenders, since of 100 decoits, hardly ten are taken, and perhaps not two convicted.

2. Two years ago a considerable part of this district, almost the whole of the jungle Mehals, was overrun by choars, who plundered and burnt several entire pergunnahs, and committed murders daily.—These choars, must have amounted in number to some thousands; and I do not recollect that half a dozen of them, were brought to justice.—The means taken to restore tranquillity were very simple, and I am confident the only ones which could have succeeded:—they were, merely investing the jungle zemindars with regular authority, to preserve the peace in their respective estates; and it is certain that the choars are for the most part, at present in the service of the zemindars, and execute their trust of guards, with fidelity and effect.

3. A short time ago I heard of an incursion of two or three hundred choars, who committed several outrages, and then retired to a distant part of the jungle: none of them were taken, and there is little probability of a single man being ever apprehended:—nor does this happen in the jungles only. If a darogah reports a decoity having taken place within his jurisdiction, although the gangs are in general numerous, amounting from 20 to 200, the chances are perhaps, against one being seized. If decoits are taken, it is either by mere chance, or by the help of goyendas, who are themselves almost always accomplices:—they are seldom or never taken in the fact, or pursued with success afterwards. Having long ago observed this, and conceiving that, to prevent the crime of decoity (the greatest evil in my opinion, existing in the country) it is highly advisable that the people should learn to defend themselves; I have frequently endeavoured to encourage the ryots to keep arms in their houses, and to learn to assemble on the slightest alarm of decoits, and assist each other.

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4. In the district of Benares, there is, I have heard, little or no decoity; not, I conceive, on account of the police being in the hands of amils, but because the people, or a large proportion of them, carry arms, and are able to defend themselves. There, the ryots would assist each other, in the event of an attack. They do not, like the helpless inhabitants of [532] this part of the country, trust entirely to chokedars, who so very frequently join the decoits, and sometimes head them.

5. In case it should be thought that the prevalence of the crime of decoity, or gang robbery, and difficulty of apprehending and convicting the perpetrators, are here exaggerated, I shall take this opportunity of mentioning, that it is not from conviction before the court of circuit, far less from the cases referred to the Nizamut Adawlut, that this point can be ascertained. Let the number and the nature of the acquittals be observed; and not only them, but the reports of every decoity received from the police officers or others; then some judgment may be formed of the truth or fallacy of my opinion, when I say, that of 100 decoits, if 10 are apprehended and 2 convicted, it is a larger proportion than I should expect.

6. I presume to say, that those who are not aware of the enormous evil of decoity throughout Bengal, are those only, who have not happend to enquire deeply into, and meditate on the subject. It is literally true, that the lives and property of the ryots are insecure, and, according to the common expression among the natives, that they do not sleep in tranquillity.

7. In Midnapore the foujdarry business is, comparatively speaking, not very heavy. The convicts are very few, and the calendar seldom I believe contains so many trials, or crimes of such enormity, as those of the other districts in this division. Yet are these remarks regarding decoits, in my opinion, applicable to Midnapore; though less so than to other parts of the country of which I have happend to acquire some information.

Interry 20.—From my answer to the last Interrogatory, it may be inferred that I am of opinion, the police establishments are inefficient. But I do not mean to say they are inferior in Midnapore to those of other districts. When I say the police throughout Bengal appears to me bad, I rather speak in comparison with civilized European countries, than with any system known to exist in India. It is my opinion, too, that several of the defects, which I shall presently endeavour to point out, are inevitable, from the nature of our government, which is unlike all other governments.

Interry 21.—Since the year 1793, crimes of all kinds are increased; and I think most crimes are still increasing. The present increase of crimes may perhaps be doubtful; but no one I think can deny, that immediately after 1793, during five or six years, it was most manifest and rapid, and that no considerable diminution has taken place.

2. Great population and property produce misery and crimes, particularly in a country where there is no public, and consequently no certain and regular provision for the poor, where there are, I may almost say, more poor than in any country; and where the ability and the disposition of private individuals to support them, are continually diminishing. Moreover, the detection and conviction of offenders, grow every day more difficult.

3. I ought to note here, that my experience does not reach, beyond the period alluded to in the qustion put to me. But as far as I have learnt of the state of the country previous to 1793, I conceive fewer crimes were committed; and it is certain that the foujdarry business in general was much lighter than at present.

4. The large gangs of decoits were formerly perhaps more common, and the sirdars more daring than now: but they do not rob so often. There are

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still large gangs of robbers who do not, except in the jungles, maintain themselves in a body: they disperse, mix in society, and appear at large. The darogah's system has, I think, contributed to break these numerous bodies, to prevent the formation of more, and to apprehend the sirdars, who were frequently supported by the connivance of zemindars or other persons who possessed authority. The darogahs are seldom or never in the pay of decoits, though they take nuzzers and petty bribes, and harrass the poor in a variety of modes.

5. Decoits do not now often assemble in large bodies, and set the magistrate at defiance. They lie concealed, come about the court, intrigue with the lower officers, or with the jailor, ascertain the probability of detection, conviction and punishment, what sort of evidence may be requisite to disprove facts, and so on. In short, the country is infested with robbers and villains, who know how to elude the law.

6. That crimes have not increased, still more, is owing to the providential occurrence of a number of years of plenty. In any calamity of season, I have no doubt crimes would increase, to a most alarming degree. The ryots are now, though more independent, much worse protected from distress, than heretofore. They once looked up to their talookdars, who could assist them, and who did to the utmost of their power; for it was their interest. The ryots now, have no protector but the Regulations; and the Regulations, though they may serve to defend them in some measure from violence and barbarity, will not feed them.

7. Although antecedent to the year 1793, crimes were less numerous, the abuses which then prevailed in the administration of justice, were so great and various, as to constitute an evil perhaps greater, certainly more repugnant to our feelings than the present increase of crimes. Some of the abuses I allude to, are these:—Rich and powerfull individuals were accustomed to take justice into their own hands: innocent men were very frequently punished on suspicion: confessions were extorted by force and intimidation, even by the regular officers: trials were conducted, without much regard to fairness: the record of the trial was not kept, or made up complete: the prisoner was unable to make a defence.—In all these ways, and more might be pointed out, great injustice was done; but at the same time, the punishment of offender, was less uncertain than it is at present.

8. I may here take the liberty to mention a few circumstances which have fallen under my observation, as operating to obstruct the conviction of delinquents, under the present system. [533]

9. I think the delay which occurs between the apprehension and the trial, is too great.

10. The accused, have time and opportunity to fabricate a defence; and very little money will procure false witnesses to support it.

11. The extreme length and intricacy of trials, render the full and complete investigation of every case, impossible. I think the duty of a circuit judge in this division, especially in the hot weather, too laborious for one man to execute.

12. The objection of almost every Hindoo of credit and respectability, to swear by the Ganges' water which is insisted upon in the criminal courts, prevents their appearing as prosecutors or witnesses; and forms another impediment to the conviction of offenders.

13. Another impediment, though of a very different nature from those I have mentioned, and much more difficult to remove, is to me, too palpable to be overlooked,—I mean that arising from Europeans, in our situation, being necessarily ill-qualified, in many points, to perform the duties required of us, as judges and magistrates. Nothing is more common, even after a minute and

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laborious examination of evidence on both sides, for the judge to be left in utter doubt, respecting the points at issue.

14. This proceeds chiefly, from our very imperfect connexion with the natives, and our scanty knowledge, after all our study, of their manners, customs, and languages. Within these few years, too, the natives have attained a sort of legal knowledge, as it is called, that is to say, a skill in the arts of collusion, intrigue, perjury, and subornation, which enables them to perplex and baffle us, with infinite facility.

15. Some apology may be necessary for general remarks of this nature, yet I cannot forbear offering one more observation, which has often struck me forcibly.

16. It appears to me, that we are extremely apt, owing perhaps to our being aware of the prevalence of deceit and perjury, to form unfavourable opinions of the veracity of the natives, while taking their evidence. We perhaps judge too much, by rule—we imagine things to be incredible, because they have not before fallen, within our experience. We constantly mistake extreme simplicity, for cunning; and we are, to the last degree, suspicious of our omlah. We make not sufficient allowance for the loose, vague, and inaccurate mode in which the natives tell a story, for their not comprehending, us, and our not comprehending, them. We hurry, terrify, and confound them, with our eagerness and impatience.

17. The judge of circuit, and even his omlah, are strangers, and quite unacquainted with the characters of the persons examined, and the credit due to them; and always, on that account, less competent to discover truth among volumes of contradictory evidence.

18. A rich man can seldom be convicted of a crime, at a gaol delivery. If committed on the strongest positive testimony before the magistrate, he, without difficulty, brings 20 witnesses on his trial, to swear an alibi, or any thing else that may suit his case: or he can bribe the prosecutor, or his material witnesses. He has, besides, a very good chance of escaping, by the mere contradictions of the witnesses against him, particularly if what they have to depose to, is long or intricate or happened at a distant period, or was seen and heard by many witnesses of different descriptions and characters; or if many facts, names, and dates, are to be recollected. No falsehood is too extravagant or audacious to be advanced before the court of circuit.—No case, at least, no rich man's case, is too desperate for a defence, supported by counter evidence; and if once doubts are raised, no matter of what kind,, the object of the accused is gained, and is secure.

19. Perjury is extremely common; and though it occurs much more frequently on the part of the accused, than of the prosecutor; yet I have known several instances of conspiracies and false complaints supported by perjury. The judge who has once had experience of a case of this kind, is soon plunged into doubt and perplexity, continually awake to the possibility of the witnesses against the accused, being forsworn; and as he of course leans to the favourable side, the consequence must be, that the guilty frequently escape.

20. Instances have occurred of goyndas and witnesses being murdered by decoits, for appearing against them in a court of justice; and this has inspired a very general terror, which operates to prevent prosecutors and witnesses from coming forward. Sometimes I have reason to think false evidence is brought, to support a true story; lest the prisoner should escape, for want of the legal number of witnesses.

21. For my further sentiments on this head, I beg leave to refer to my reply to Interrogatory 38, relative to the administration of the criminals laws.

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Interry 22. I am not aware of any particular crime of enormity peculiar to this district, except that of plundering, committed by the inhabitants of the jungles, and of the Mahratta country. I have, on former occasions, as my duty required, stated to government the measures which appeared to me advisable to adopt, for the improvement of the police in this respect. This crime does not at present prevail, to very great extent.

2. The situation of Midnapore renders it liable to suffer from Mahratta robbers, who occasionally make expeditions for plunder, and immediately afterwards retire with their booty, out of our territory. I last year stated to government, that several of the Mahratta zemindars on the frontier, kept robbers in their pay, or were robbers themselves. I mentioned, too, that if I could be authorized to pursue them into their own territory, I should probably be able to apprehend them, or put a stop to their depredations. I further informed government, that knowing no other expedient, I had endavoured to persuade some of the zemindars of this district, to arm and assemble their ryots, in case of any attack from the Mahrattas.

3. These Mahratta depredations, as well as those of the Midnapore Jungles, called Choaree, are committed for the most part, by Pikes, that is to say, men whose province it is to guard the estates of different zemindars. When the pay and subsistence of these Pikes, become scanty [534] and precarious, they betake themselves to robbery, and if, instead of being checked, they are encouraged by their chiefs, they become extremely formidable. If the situation of the Mahratta Pikes could be rendered as easy as that of the Pikes of the Midnapore jungles, they would probably remain quiet.

4. But the zemindars whom they serve, are under no controul, being themselves magistrates with unlimited power; and at the same time, as I have before mentioned, very frequently robbers.

Interry. 23. Except in the jungles, where the zemindars maintain large bodies of men, few of the natives keep arms of any description. It would, in my opinion, be fortunate, if they did. The jungle Pikes are armed with bows and arrows, swords, spears, and sometimes matchlocks.

Interry. 24. There are several forts in Midnapore of stone and mud; but they are gone to decay. They were all, I believe, except the fort at the station, built long ago, and were well calculated to defend the inhabitants of the district from the incursions of Mahratta horse, but were otherwise useless. One contained lately, about 20 pieces of artillery of different sizes. The name of this fort is Bataw. It is situated in the jungle mehal of Bugree, formerly much infested by choars. I thought it best to remove the guns, lest they should fall into the hands of banditti, who, on my first arrival at Midnapore, were very numerous in pergunnah Bugree. The guns are accordingly brought hither, but they appear to be unserviceable.

2. The slightest rumour of the likelihood of a Mahratta war, produces much alarm among the natives of this district. They have now no forts to retire to, capable of affording them shelter, and they justly dread the ravages of cavalry.

Interry. 25. The number of the inhabitants of this district. I compute at 1,500,000: about one-seventh may be Mahomedans; the rest are Hindoos:—

Interry. 26. The names of the persons of greatest rank and opulence, are as follows:

Durpnerain Roy, late conongoe of Midnapore.
Chundersekur Ghose, a considerable talookdar, formerly dewan of Mr. Peirce, judge and collector of the district.
Luckechum Sutputte, talookdar.

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Conni Podar, a merchant in the town of Midnapore.
Chiton Podar, a merchant in the town of Midnapore.
Durpnarain Bose, a merchant residing at Baminboom.
Kishen Sing, a merchant at Baminboom.
Anund Laul, zemindar of Midnapore and Narajole.
Kishenbullub, zemindar of Narain Gur.
Ruggonaut Chowdry, zemindar of Amersee.
Anundnerain, zemindar of Tumlook.
Rannee Jankee, zemindar of Misadul.
Numerain, zemindar of Hedgelle.
Gopaul Inder, zemindar of Soojamoota.
Beerpeshaud Chowdry, zemindar of Kurucpoor and Bulrampoor.
Juggunnaut Dole, zemindar of Gutsela.
Lutchmineroin, zemindar of Chutna.
Bidenaut Chowdry, a considerable merchant and zemindar of Coracpore.

None of these, entertain armed followers, except perhaps ten or a dozen peons for state; but some of them, have Pikes in considerable numbers, to keep the peace in their estates. These Pikes, are under the magistrate's orders.

Interry 27. I am not able to name any persons in the district as disaffected to the British government, having seen no symptoms of disaffection. There are a few zemindars on the borders connected by marriage and consanguinity with their neighbours the Mahrattas; and I think it possible these zemindars would prefer the Mahrattas, as rulers. The jungle zemindars I look upon, as lawless, turbulent, quarrelsome chiefs; but not as wishing for a change in the government. The disaffected throughout the country, I imagine, consist for the most part, of ruined Mussulman families, residing chiefly in the large towns.

2. There is here, as elsewhere, a very numerous class of the lower orders, ready to serve under any standard, where they can get subsistence. These, have no idea of loyalty, or disloyalty, except to their masters who support them: They would readily enlist with a foreign power; but I do not call them disaffected, because custom and necessity lead them to hire themselves, to any master who may be able to maintain them. I here allude to the description of men commonly employed as Peons. They will not often enlist as Sepoys, on account of the constraint attending the European discipline, and in some instances, from religious scruples.

I think the natives in general do not look upon the crime of treason against the state, in the light we do. In fidelity and attachment to a master or a chief, whoever he may be, they are not surpassed by any people: but those who stand in the mere relation of subjects, without being in the service or pay of the supreme power, do not feel themselves bound by any very strong tie of allegiance.

Interry 28. If government declares itself the sole source of honour, the natives will not, I think, comprehend the declaration, and therefore it can have little effect in strengthening their attchment. An institution or measure of government, founded merely on European customs, must be useless and unintelligible. [535]

2. Our government, if I may presume to offer my opinion on the subject, appears to me very strong, and secure from serious internal commotion, although the natives can hardly be said to be attached to it; for none of them understand it. No government ever stood more independent of public opinion. I never knew one native, who had even a remote idea of the political state of the country. And can it possibly for a moment be supposed, that the people of Bengal dream of subverting the government? They are in this respect, the most ignorant of all people, and the most helpless, having no power to combine or enter into a league for their own interests. I am persuaded, no oppression exercised by the ruling power, supposing it the greatest possible,—for instance, general

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arbitrary requisitions made on the property of the inhabitants,—would in Midnapore produce any resistance. At all events, no mob could collect, sufficiently formidable to resist a company of Sepoys. I have no idea that the natives here ever consult or converse on political subjects.

3. The army is powerful, and certainly to be depended upon, as long as it is paid.—The Sepoys are, like the rest of the natives, entirely uninstructed as to the form of the government, of the policy of their rulers, and of the justice of their wars. It is in this ignorace and apathy, that our strength consists. Nor do any precautions appear to me necessary for our security, against factions and cabals. I see no tendency whatsoever to improvement among the natives, except their increasing knowledge of the Regulations, which, in speaking of the progress of political philosophy, is scarcely worth mentioning.

4. With respect to the eligibility of conferring titles and honours on the natives, it might possibly, if practicable, be of use. It might serve to attach them to the government, and to hold themselves in estimation. But how such an arrangement is to be brought about, I have no conception. Between our ideas of honour and those of the natives, there is no principle of assimilation. In the European world, and even is those countries of Europe, where a despotism prevails, there still subsists between the sovereign and those who may be distinguished with honors, a perfect uniformity of sentiment: they possess faults and virtues in common, their ideas run in one current, and a sort of equality is preserved, in spite of the distinction of ranks.—But here, this is not the case. The spirit of a gentleman, in our sense, is unknown among the natives. They possess no feeling in common with the hakim. They move in a sphere, which a thousand moral and physical causes, prevent our coming in contact with.

5. On whom, I beg leave to ask, can titles be conferred, when none are placed in a situation, where it is possible to render themselves eminent or conspicuous? How can their merits be known, when their rulers have no connexion with them,—when there is no intermediate class between the sovereign power and the common people? Surely it will be recollected, that the distance between us and the natives is infinite. The greatest zemindar in this district, though possibly a proud man, would not refuse, for the promotion of his interest, to court the friendship of the lowest dependent of an European: And how is it possible to prevent this? We find it so, and may lament, but cannot help it. There is scarcely a native in this district, who thinks of sitting down, in the presence of an English gentleman.

6. The men of opulence now are the Hindoo Mahajens and Banyans of Calcutta, and they are all, men of yesterday,—what can they perform, to acquire titles? and if they had them, would not government probably make them ridiculous, instead of ennobling them?

7. The greatest men formerly were the Mussulman rulers, whose places we have taken, and the Hindoo zemindars:—These two classes are now ruined and destroyed.—The natives mostly looked up to, are our omlah and our domestics: these, are courted and respected: they necessarily must be the channel, through which every suitor and every candidate looks up for redress and preferment:—It is not, I imagine, proposed to ennoble them!

8. No native can greatly distinguish himself as a soldier, for he can never rise beyond the rank of a soubadar; and I understand it has rather been the policy to depress, than to raise them: that they are taught to humble themselves before Europeans, and, in short, that they have no opportunity of acquiring titles.

9. Men in the learned professions have, if possible, still less opportunity of recommending themselves to us; and if they had, could not, I conceive,

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be rewarded with titles. To bestow a title on a learned moolavy, or an able vakeel, would appear strange. Moreover, according to Oriental idea of honours confirmed by the sovereign power, there must be a jageer and generally a military command to accompany the title, which in itself, is merely an appellation, of course attached to the acquisition of emolument or power;—no man can be made a rajah or munsubdar, without being invested with the profit or power attending the office.

10. It will not, I think, be easy to impress the minds of the natives, open, as they may be supposed, to every vain, absurd and fantastical notion, with the value of a mere name. Their ideas are more simple and natural, than ours. If an unfit person received a patent for the title of an ameer or a rajah, he would not, I imagine, be able to retain it; for when a man has nothing left of his dignity but the name, it soon wears away. On the other hand, if a Hindoo should emerge from poverty and obscurity, and come to attain great wealth or celebrity, he would, I dare say, if he wished it, without a formal investiture, be saluted rajah. He would be considered as having acquired a claim to a title, in the same manner as other persons, by learning, acquire the appellation of moolavy and pundit, which becomes inseparably attached to their names. [536]

11. The only cases in which titles can be given, are perhaps when zemindars or other natives of wealth or consideration embrace opportunities, in case of invasion or conspiracy, of evincing loyalty to government. But even then, pensions or jageers, should accompany the titles.

12. It may be proper to add, that my remarks on the general character of the natives, are the result of my own local enquiry and experience, which are confined to a small part of Bengal and Midnapore only. Of the character of the inhabitants of more distant parts of these provinces, I can pretend only to that general hearsay information, which is necessarily very imperfect.

Interry. 29. Respecting such roads and bridges as require repair, separate reports have been made, either by the collector or the magistrate. They have been hitherto kept in repair, at the expense of government.

Interry. 30. The convicts are very properly and advantageously employed in clearing the jungle in the vicinity of the station, and occasionally repairing roads, digging or cleaning tanks, and other labour of a similar kind but chiefly in clearing jungle. The clearing of jungle, I look upon as a public benefit, not much with a view to cultivation, but to improve the salubrity of the air.

2. If the convicts were as numerous here, as at some other stations, I might perhaps propose a plan for attempting, by means of their labour, to extend cultivation. More than two-thirds of this very extensive zillah, consists of a jungle, swarming with noxious animals, and exceedingly unhealthy; though the land is for the most part rich and fertile.

Interry. 31. Half the fort of Midnapore is used as a jail, and answers the purpose perfectly well. It is large and secure, but it wants repair; great part of the roof, which is not arched, and built of masonry, but flat, with beams, being damaged. The dewanny jail and hospital are thatched buildings, at a distance from the fort. The prisoners of all descriptions may be said to be well accommodated, according to the native ideas of accommodation.

Interry. 32. It is, my opinion, as I once before had occasion to mention to government, that the procuring the assistance of the men of property and influence in preserving the peace throughout the country, would lead to a system of police, the most efficient, the most economical, the most suitable to the habits and opinions of the people, and in all respects, the best calculated for their comfort and security.

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2. My opinion has been confirmed on this head, by observing the good effect of the regulations of the police, which I was empowered last year to carry into execution, in the jungle mehals of this district.

3. At the same time, I should remark, that this arrangement could not well be adopted universally, but only in estates of a certain extent. I by no means recommend investing men of inconsiderable rank, or small estate, with magisterial power. But all might perhaps, without danger, be empowered to seize offenders on their own estates.

4. The lands are now divided into a number of small portions. More estates are superintended by agents than formerly; and the agents are frequently changed, and little respected by the ryots. I do not think it at this time, advisable, or practicable, at once to throw the whole duties of the darogahs, by a general regulation, into the hands of the landholders.

5. It is extremely difficult, I may I believe say it is not possible, to arrange an effectual plan of association and co-operation among the higher orders for purpose of police, or for any other purpose. We have few large towns, no societies exercising, or capable of exercising municipal authority. There are no gentlemen, in whose honour and probity, in whose spirit and activity, government can repose confidence. There exists not between the common people and the rulers, a middle order, who feel a common interest in the prosperity of the state, who love their countrymen, who respect their rulers, or are by them, respected; who either could, or even if they could, would even in a case of the greatest exigency, exert themselves heartily and effectually, each in his own sphere, for the public good. Such a set of men in the society, is here unknown. Government is unable to direct, or in any way to make the use of the power of the individuals, composing the community. Hence our extreme ignorance of all that passes, our complete inability to detect and apprehend offenders, to explain to the public what we wish should be known, and persuade them what should be done. Hence the long continuance of enormous abuses, without, its being possible for government, or for the magistrate, to prevent or to discover them.

6. To apply effectual remedies to radical evils of this sort, is hardly to be hoped for. It will not, I imagine, be expected from me, that I should suggest projects to this end. I do not forget that such evils are political, with which a magistrate has no concern: nor shall I be surprised if they are denied, to exist altogether. I content myself with observing, that any measure which would secure to government the services of a considerable number of the most respectable members of the community, must prove in many points of view, beneficial.

7. The zemindars, it will be recollected, possessed under the native governments a degree of power nearly proportionate to their property. Although that power was perhaps not formerly recognized, nor regularly executed; still they did possess a considerable degree of military, civil, and fiscal power. They kept their dependants in a state of union, and were by that means, enabled to protect them, and maintain themselves. At present, such as have survived the almost universal destruction of zemindars, are, in conformity to our notions, reduced to the same condition, and placed at an equal distance from us, with their lowest ryots. Any measure that has a tendency towards the restoration of this power (though I confess I have no distinct conception of the mode, in which it can be [537] accomplished) must, I think, advance a step towards the creation of a body of gentry, who though they should never be actuated by the same motives as ourselves, nor possess any feeling in common with us; may yet perform great services to the public. Such a measure, would, in my opinion, bring the lower orders more distinctly under the eye of the magistrate. It might enable us, in some slight degree, to excite awe, to impose restraint, to awaken national ardour, and love for the government. Our moral

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importance to produce any effect of this nature on the minds of the people, which is at present sufficiently apparent, might be, I think, if not removed, at least gradually diminished.

8. To the propriety of any plan that would invest the higher orders with a liberal authority that would encourage and enable them to act without fear, in concurrence with government's officers, for the public good, I beg leave to subscribe my humble opinion.

9. Among the natives there appears to prevail a general notion, that the Regulations are calculated to restrict the powers, and embarrass the operations of police officers, as well as of individual, in their exertions for the detection and apprehension of offenders. This notion, whether founded in experience, or ignorance and error, can hardly fail to produce pernicious consequences.

Interry. 33. It is my opinion, and I wish to express it on every opportunity, that we are not able to protect the ryots from decoits; that there is little prospect of our being able to do it; and that it is, in justice, humanity and policy, incumbent on us to exhort them to arm and assemble, when occasion requires; to the end that they may possess, as far as possible, the means of defending themselves.

2. For the more effectually suppressing of crimes, and improvement of the police, I would recommend increasing the power the emolument, the respectability of the police officers.

3. The darogahs, I believe, it is generally confessed, do not perform the duty that was expected: they are clearly either unable or unwilling: they do not appear to be often guilty of gross criminal malversation, such as harbouring or conniving at aiding and abetting decoits receiving stolen goods, or releasing prisoners. Their insufficiency consists, I think, in a general neglect of duty, in petty rogueries, in a want of respectability, in being destitute of that energy and activity, and that delicate sensibility to character, which ought to characterize a police officer. A man whose entire duty consists in maintaining personal authority, should be conscious of his own importance, and competent to convince others of it.

4. In the duties of his office, a darogah is hardly occupied half an hour in a day; and he often becomes negligent, indolent, and in the end, corrupt. His dishonesty consists in taking bribes from poor people who have petty foujdarry suits, in conniving at the absconding of persons summoned through him, in harrassing ryots with threats or pretended complaints creating vexatious delays in setling disputes, or preventing their being settled by razeenamah; and chiefly, in deceiving the poor and ignorant, with whom he has to deal.

5. The avowed allowances of a police darogah, are not sufficiently liberal to render the office worthy the acceptance of men, who are fit to perform the duty. It would be easy to make every darogah, a munsif within the limits of his tanna; and it strikes me that such an institution would be advantageous, in many respects. Some are of opinion that the more power the natives have, the more they abuse it—that they are utterly unfit for any, but the lowest employments; and that, however great their salaries, moderation and disinterestedness can never be expected from them. This appears to me a mere fallacy. A few objections may suggest themselves to my proposition of investing the darogahs with authority to decide civil suits; but no solid ones occur to me. If I thought the hint likely to be approved, I might attempt to discuss it at further length.

6. After all, the grand defect is, the want of that anxious solicitude, which a police darogah ought to feel in the discharge of his duty, particularly as he is almost invariably a stranger, possessing no personal interest in preserving the peace of his tanna. This is one of the situations which require something more

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than a mere methodical attention to official routine. A police darogah should feel himself a magistrate,—should be ready at all times, night and day, to go from place to place, to seek information, to pursue offenders, to oppose force to force, if necessary; and, in short, to exert himself in a thousand ways, wherein he might do good; but without which, he may obtain his object, viz., that of keeping out of scrapes, and maintaining a tolerable character.

Interry. 34. No alteration, as to drunkenness or sobriety, has been remarked by me, since the establishment of the last tax on spirituous liquors. Probably drunkenness increases, not in consequence of the tax, but from the general cause of increasing population. Besides, the lower casts, who are almost the only drinkers of spirits, are, I think, getting rather more licentious in their manners, and less scrupulous on the score of religion. Among the higher casts, it is still held disgraceful; and though some are addicted to the vice, it is very rare, and always kept as secret as possible. There are many reasons for wishing, if it were practicable, which I hardly think it is, to abolish entirely the sale and manufacture of spirits. They are exceedingly injurious to the health of the lower orders of the community. They afford no comfort, as in other climates; all who drink, do it to excess, and scarcely ever leave it off.

2. One objection only occurs to me, which, though it may appear somewhat overstrained, and perhaps imaginary, I will, nevertheless, mention; because, if well founded, I consider it of the last importance.

3. The distillation of spirits occasions a large consumption of rice. Any diminution of quantity, in the regular annual demand for rice, I conceive to be pernicious to the country. [538] The more is required for any purpose, the more will be produced. The chief means of alleviating the horrors of a famine, will be to increase the quantity of rice appropriated for food. By stopping the distilleries during a season of scarcity, which might be done by an exertion of the magistrate's authority, there would be found a very considerable resource. A quantity of the first necessary of life, instead of being converted into the vilest and most unwholesome liquor, might thus, with ease, be brought into the market for the sustenance of the people. But if these distilleries, were abolished altogether, it strikes me that the demand for rice would immediately diminish; and that, in consequence, to the manifest detriment of the country, less would be produced.

Interry. 35. To attempt any material improvement or alteration in the moral character of the natives, by the intervention of legislative measures, I look upon as vain.

2. They no longer consider the laws, as a part of their religion. I do not even see that with us, law and morality have much connexion. It is the province of the magistrate to quell disorders and preserve peace; but as to good morals, I am not aware that, either by precept or example, we are capable of producing any effect whatever. The vices and the crimes of the people, proceed from their poverty and ignorance; and I do not conceive they are likely to grow much richer or wiser, while the present state of things exists.

3. This assertion, however, that the vices, and crimes of the people proceed from their poverty and ignorance, I would wish to be understood with limitations. Where considerable numbers are collected and associate together, especially if there happens to be much inequality of rank and fortune, the morals of the people are worst, though compared to the inhabitants of other parts of the same country, they may be said to be neither indigent nor uninformed: but in such situations, they are liable to fall into bad company, and to acquire new habits and new wants. The same may be observed, respecting such persons as have occasion to attend our cutcherries: they get into bad habits. It is not always, therefore, that the people are worse where

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they are the poorest and most ignorant. Nevertheless, the assertion is, in my opinion, generally speaking, true. It is certain that where labour is amply rewarded, where all can easily get employment, and where the poor are provided for, the people lead industrious and virtuous lives; and it will be observed, that in remote parts of the mofussil, where debauchery and dissipation are little known, very few resort to depredations on the public, except from necessity.

4. Most but not all decoits, begin their evil practices from necessity. A ryot finding some difficulty to subsist, either from his imprudence or ill fortune—a peon or other servant losing his place, and unable to procure another—a Cooly finding no employment:—Such persons, of which in this populous country there are always many thousands, often take to stealing, are corrupted by vicious companions, drink spirits, and are gradually led on, from impunity and habits of idleness, to become decoits, and depend on robbery alone for subsistence.

5. The people are, I presume, little different from what they were 1,000 years ago. The Mahommedan government had hardly any effect on the national character, and our government must have still less, because we do not, like the Mahommedans, coalesce with the body of the people. We cannot mix in their society—we have made no attempts to introduce European science and learning among them. They appear to me as far from adopting our customs, as we are from adopting, theirs.

6. The power of the Bengal government appears to me, of all governments, the most unquestionably despotic over its subjects. The submission of the natives is perfect and unqualified; so complete, as to preclude the necessity of coercion or intimidation of any kind. All appearance of military interference in the police is or may be, kept out of sight. It is the principle of ignorance, and not of fear, that at present preserves us; and I should imagine it will be only when European laws, religion, and literature, come to be disseminated in this country, that it will be necessary to draw the reins tighter, and to show, what we certainly at present possess, power irresistible to command obedience.

7. But this sort of power, the result of policy and force on the one hand, and utter ignorance and wretchedness on the other, does not suppose any influence whatever over the hearts of the natives. In fact, if any change has been introduce in their habits and tastes since they became subject to our dominion, such change may very well be termed accidental; but I am not myself sensible of any very material change.

8. It is in Calcutta alone, that the effect of the intercourse between Europeans and natives is, in any degree visible. There and there alone, an indistinct sort of link may be discerned between the ruler and the people: but how extremely faint and imperfect this link is, must be well known. The lowest and poorest Europeans and the native-born christians and Portugueze, between whom and us, it is scarcely necessary to say, there subsists little connexion or similarity of pursuit, do in some slight degree, mix with the natives in their ordinary concerns and their amusements, just sufficient to produce an inconsiderable change in their manners and character. The circumstance of the jurisdiction of the supreme court, too, and the intercourse between the natives and the lowest officers of that court, must be considered, as another cause of the same nature. But I ask, whether the morals of the people are in any respect improved, by these causes?—whether they have not learnt all the low arts of chicanery, imposture, and litigiousness peculiar to an English court of justice, without a particle of plain dealing, firmness, independence of spirit, or useful knowledge of any kind?—whether they do not reap all the evil, and none of the good?—whether they do not imbibe those principles of the European

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character which tend only to impair the mildness and simplicity of their own?—To pronounce upon these questions is, I fear, not very difficult. [539]

9. Moreover, I would appeal to those who, from their situation or habits, are accustomed to consider these matters with attention, whether there have not of late years, been introduced, and extensively established, professions heretofore almost unknown, namely, those of informers, sharpers, intriguers, suborners and false witnesses: whose sole occupation is that of preying on their fellow creatures; and whose long career of impunity, convinces them that honesty is the worst policy.

10. And if such is the case, can we doubt to whom we ought to attribute this change of character?—To me it is most manifest, that our mofussil courts of justice have produced some evil as well as much good, and perhaps it may not be wholly useless to point out the circumstance.

11. Whenever I observed in the behaviour of the natives, symptoms of insolence, ill-nature, brutality, litigiousness and drunkenness, which I confess I very seldom do, knowing these qualities to form no part of the national character, I cannot help entertaining a suspicion that they have either contracted them by their intercourse with low Europeans, which in most situation can hardly happen or that our system, some how or other, has a tendency to produce and encourage them.

12. The natives are certainly in disposition not brutal and inexorable: they are mild, humane, and placable: but no rule is without an exception. It must be admitted that the criminal records of this country will furnish such instances of cruelty and ferocity in decoits, as perhaps no country in Europe, can equal.

Interry 36. The punishment of the marking the forehead of perjurers, which I do not recollect to have ever known inflicted, has, I suppose, little effect good or bad. Perjury has increased greatly, and is increasing. I question whether any man is deterred by his being aware (and few are aware) that he will be liable in addition to the old punishments, to the new punishment of being branded in the forehead.

2. I take this opportunity of remarking, that to render generally known any penal law, is extremely difficult, particularly among the lower order of the people. Till they see the effect of it, they remain ignorant of it; and this in spite of advertisements and proclamations. News and information of all kinds are in Bengal are slowly and inaccurately transmitted from one to another. Among us, events obtain publicity through the means of periodical prints, of epistolary correspondence, and of verbal communication. Among the natives there is nothing of the two first; and even of the other, hardly any.

Interry 37. The punishment of transportation has, I should imagine, as good an effect as severity of punishment, can have. It is not in my power to say, that the dread of it, has ever operated to the prevention of a crime; but as it is much dreaded, and well known, because frequently executed, there is every reason to believe that it has.

Interry 38. I am not, on the whole, of opinion that the Mahommedan law is administered with too much lenity, though I think the punishment of decoits is frequently too light.—Many a felon is hanged in Calcutta, by the supreme court, for a crime which, on conviction in the mofussil, would incur the penalty of only a short term of imprisonment.

2. The alterations introduced by us are, in general, obviously reasonable and proper; and such alteration may possibly have a good effect on the minds of the natives. But I must observe, that though the criminal law administered here, is supposed to be the Mahomedan, either the laxity of

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interpretation to which that code is liable, or other causes, operate in most cases, to prevent any thing peculiar to the Koran from appearing either in the sentence, or in the mode of conducting the trial. In effect, our Mahomedan law, as far as I can learn, bears no resemblance to that of Turkey, Arabia, Persia, or other Mahomedan countries, and very little to that which was administered here, by the native governments.

3. The Mahomedan criminal law was administered by the Naib Nazim, before the British government took possession of that department; yet a very great change is introduced. I do not here allude solely to the amendments enacted, by special regulations, such as the abolition of the punishments of mutilation, refusing a pardon to the accused, although the heir may forbear to prosecute, and some others. The harsh laws of the Koran against drunkards, and the absurd ones, against adulterers, are, in our time, never executed. They have fallen into disuse of themselves; and it seems no regulation is requisite to prevent their revival.

4. Many cases do not occur, which, strictly speaking, the Mahomedan law provides for. When kissass or retaliation, is incurred, it is generally by assuming some fiction or other respecting the witnesses or the prosecutor; and the laws of Huddood, which, according to the received doctrine of Islam, it is not permitted to man, in any case to remit or alter, since they constitute the essence of the criminal code, and of the practical religion of the Mahomedans. These laws are, through the necessary operation of various causes, I believe entirely disused, and virtually abrogated by us. But it is a maxim of the Mahomedan law, though not perhaps of the Mahomedan religion, that all crimes, the cognizance and punishment of which, are not provided for by kissass or Huddood, shall be left to the discretion of the ruler of the country. Accordingly, most sentences pass, or should pass, by seasut or tazeer.

5. The most material change effected by us, is not in the punishments fixed for particular crimes. It is less, I think, in the laws themselves, than in the mode of executing them. It is a common saying with the natives, that the gentlemen require so much evidence, that it is scarcely possible to convict a decoit. The old way was very different. The accused almost always confessed, whereas none now confess but the most simple and uninformed. I have seen several old records, of trials, and I observed, that almost the whole of those convicted [540] had confessed. They had no assistance in making a defence. Witnesses seldom or never were examined for the prisoner: they confessed, because they knew it would be useless to deny. When evidence appeared against them, they gave themselves up in despair, and never brought a defence. Moreover, they were generally beaten, till they confessed. An old foujdar, with whom I have frequently conversed, has told me, that his rule was to inflict so many stripes for denying such a crime, after the prosecutor had sworn to it; and, if I mistake not, this was pretty general. One would think, no man would now confess, but a fool or a madman; yet at the tannah, confessions are still common; and even in court, rude and illiterate men from the jungles, sometimes confess. They do it, I imagine, only from despair. I can see no other motives. They imagine, the hakim has detected them; and that to tell a falsehood, would only make their case worse. They have no conception of a custom, which not only tolerates falsehood in the mouth of the accused, but absolutely encourages and dictates it.

6. It will not, I trust, be supposed, that I wish to recommend the extorting of confessions; and then, making those confessions a ground of conviction. I merely intend to point out a circumstance, in the old administration of the laws, which appears to me to have had a considerable effect, in ensuring the conviction of offenders. It is probable that the

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innocent sometimes suffered; but I have no doubt the guilty seldom, escaped except by collusion, when once put on their trial. On the ground of notoriety of bad character, it was usual to detain persons in custody, for an indefinite period.

7. Without doubt, the present mode of conducting trials is more regular, satisfactory, and decorous. The record is properly kept and made up, and every thing is conducted with fairness and humanity towards the prisoner; nor could we reconcile it to ourselves, to recur in any degree, to the native mode of trial, yet I am inclined to think, that an intelligent native is better qualified to preside at a trial, than we can ever be ourselves; and a few very simple rules would perhaps suffice to correct the abuses of former times.

8. The Mussulman law officer of a Court of circuit, though he may occasionally assist in the examination of witnesses, and though he writes the futwa, is not the person who conducts and presides at the trial. The opinion and influence of the judge, must predominate; nor can the natives act, as our colleagues.

9. With respect to civil suits, all to the amount of 200 rupees, that is to say, more than nine-tenths of the causes throughout the country, are decided by the native commissioners and registers. The labouring class of people, whose monthly subsistence may amount to two rupees at most, can scarcely ever become suitors, for a greater sum than 200 rupees. The decision of their causes is therefore, in the first instance, in the hands of the registers and native commissioners. It is hardly necessary to mention, that the native commissioners, at least those of them who are Hindoos, have no knowledge whatever of the Mahomedan law; nor I imagine, would the parties in a suit, though they might happen to be Mahomedans, object to the competence of the judge, on the ground of this ignorance of the Mahomedan law.

10. I have before mentioned, that the pleaders in the civil courts, are very ignorant of the Mahomedan code: they are mostly Hindoos. Should learned men ever come into practice, as pleaders, it is to me doubtful whether much advantage would be derived to the public, by their labours. Whatever law knowledge, the pleaders might possess, it is not very likely that the judges should attain a large portion, and till they do, they will probably look upon the refined and subtle distinctions of Mahomedan law doctors, as ill calculated to accelerate the administration of justice.

11. I take the liberty to introduce here a few more observations on the establishment of the native commissioners, for the trial of civil suits, under Regulation XL, 1793.

12. When a native commisssioner is tolerably qualified, and incorrupt, no great knowledge of the Regulations is requisite: he decides with the greatest ease, a vast number of causes. He is perfectly acquainted with the language, the manners, and even the persons and characters of almost all who come before him. Hence perjury is very uncommon in his court. To us, his proceedings may appear frequently, tedious or frivolous, and generally irregular and informal; but we are very apt to judge, from a false standard. I am fully convinced, that a native of common capacity will, after a little experience, examine witnesses and investigate the most intricate case, with more temper and perseverance, with more ability and effect than almost any European. The native commissioners decide only petty causes, and their emoluments, are but scanty. They occasionally find difficulty in maintaining their authority, but they should always be supported, against the contumacious. Their procedure, as far as I have had occasion to observe, is, with few exceptions, just what it ought to be:—

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they hear and write down, almost whatever the parties may chuse to say and it is not a small advantage, that they are able to sit the whole of the day, without being incommoded by heat or crowds, that they listen to and understand every one, and that they are seldom provoked either by their omlah, or by the parties, to lose their temper. They sit from morning till night on a mat, under a shed or hut, or in the porch of a house, and attend to every petty dispute of the ryots with a degree of patience, of which we have no idea, till they develope the merits, and decide the suit. I cannot help wishing, that their situations were more respectable in a pecuniary view; and that they were empowered to decide causes, to almost any amount. At present, in this zillah, few of the native commissioners can earn more than a bare subsistence; and therefore it cannot be expected that the best qualified and most respectable men, should undertake the office.

13. When a suit is filed in a munsi's serishtah, it is taken up immediately,—there is no time or opportunity, for the fabrication of a defence, or subornation of perjury. The munsif is, as it were, in the society of the parties, and they cannot easily deceive him. But if that [541] cause comes before the zillah judge, besides the inevitable delay and expense at the outset, the case is probably entirely changed; intrigue and counter complaints occur, the most imprudent falsehoods are advanced with impunity, and in the end perhaps, an erroneous decision is passed.

14. Should it here occur, that very few, if any natives are qualified, from habit and education, to pronounce a decision, or to comprehend a complicated judicial case; that the range of their ideas is too narrow,—that their minds are cramped, and that they possess not that vigour and perseverance, and those enlarged views, which would enable them to perform the duty of judges:—if there is any one of this opinion, I would take the liberty to ask, how it is possible the natives in general should, in the miserably subordinate and servile employments to which they are confined have qualified themselves better? I would observe, how very easily they all acquire the requisite qualifications for the duties which we are pleased to entrust to them.—I would ask, who can doubt that they would very shortly, if not depressed and dispirited, become at least equal to the functions they performed, before we came among them?

15. In considering the mental qualifications of such of the natives as are not wholly illiterate, though their education must be admitted to be deplorably imperfect, though they are the victims of gross prejudice, superstition and ignorance; yet I by no means, look upon them, as incompetent to perform the duty of judges.

16. They very frequently pay implicit credit to events in themselves improbable. When they read or hear a story, they seem to believe it, as a master of course; and the more extraordinary the facts, perhaps the less inclination do they feel to doubt or disbelieve them. But this excessive credulity, and this apparent incapacity to judge of truth and falsehood, does not, I think, prevent their distinguishing with considerable sagacity, between the probable and improbable, in the common affairs of life, where prodigies and miracles have no place.

17. I confess it is my wish, though possibly I may be blamed for expressing it, not only to have the authority of the natives as judges extended, but to see them, if possible, enjoy important and confidential situations in other departments of the state.

18. Though my reply to this interrogatory, like several of my other replies, has swelled to an immoderate length, I am well aware of its being by no means, complete and satisfactory. A thorough discussion of the subject, would require more leisure and consideration than I have been able

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to bestow, and a great deal of Mahomedan law learning; a branch of knowledge, in which I can pretend to no proficiency.

Interry 39. There are no Europeans out of the service, constantly residing in this district.—A few indigo manufacturers and cloth merchants, have or rather had, considerable dealings in Midnapore, and occasionally come to look after their concerns.—The cloth and indigo trade have very much fallen off, within these few years.

Interry 40. The condition of the weavers commercially connected with the Company, or with European traders, is here, as every where, I should imagine, greatly ameliorated.

2. The system with regard to them, has by degrees, almost totally changed. They are now treated with fairness and liberality; and oppression, which prevailed formerly to a great extent, is no more. I know not one instance in which the advantages of the present system are more conspicuous, than this,—the stop which has been put to the abuses which used to prevail in the commercial department.

3. It does not appear to me that the officers of government, or even individual Europeans, have any reason to complain.—I have indeed frequently heard complaints; but I always thought them groundless.

4. Europeans have still advantages, and ever must have. When a natives fails to perform his engagements, I think it will generally be found to proceed from inability. Individual Europeans have no regular means of compelling him, without resorting to a court of justice. But the commercial and salt agents possess some effectual means of coercion; and such powers being in themselves, rather unfair, and hardly compatible with that equality which ought to subsist in commercial concerns, must necessarily sometimes produce discontent.

5. No European can be sued by a native for a greater sum than 500 rupees, in the dewanny adawlut; whereas a native is liable to be sued, to any amount by the European.

6. I know not any good reason for this; and there ought I conceive, to be a very good reason to justify such an inequality. No instance however of inconvenience, or hardship resulting from this inequitable law, has fallen within my knowledge in this district.

I here close my Replies.

Some of the Interrogatories appear to me to involve discussions of a general and political nature, not immediately connected with my duty, as judge and magistrate of this district. On all such, I could for several reasons, have wished to be silent. Finding myself called upon, however, on this occasion, to deliver opinions, and to furnish such information as I might possess on a variety of subjects, which it cannot be supposed I should be master of. I have attempted it accordingly; and have in some instances, been induced to enter upon certain topics, more amply than is perhaps expected.

I beg leave to offer an apology for trespassing on the patience of government, with discussions so much more prolix, than the subjects may be thought to demand. [542]

Having been led to advance certain opinions on the state of the country, and the conditions of the natives, which opinions I became fearful might appear extravagant, and sometimes unintelligible, I have endeavoured to explain and illustrate them, without very strictly applying my answers to the terms of the interrogatories.

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If in my eyes, these matters have chanced to bear a different aspect from those of many other people, it should not excite surprise. Infinite diversity of opinions on these subjects is to be expected, because we are all liable to false impressions,—because the circumstances to be taken into consideration, are too numerous and complicated for any one mind to perceive or comprehend them all,—because we necessarily infer and in fact guess a hundred things, for one thing which we see or come to the actual knowledge of.

A conviction of the uncertainty, to which discussions of this nature are for ever liable, while it serves as a caution against too readily lending an ear to plausible speculations, may teach us to consider with attention and willingness, every new attempt at investigation; to listen, without scorn and prejudice, to what at first may strike us as singular or improbable, and never to reject opinions solely on account of their novelty.

I have not been deterred by the apprehension of falling into error, which I know to be inevitable, nor of having my principles and intentions mistaken, from delivering with freedom such opinions as my understanding teaches me to be just, after the best attention I am able to bestow, and this even on political subjects, which are to me purely speculative. In so doing, I trust I have not deviated from the wishes of government.

I have now only to express my hope that nothing I have said will give offence; and that as my sentiments are offered with diffidence, they will obtain a candid and indulgent reception.

(Signed) H. STRACHEY, Judge and Magistrate.

ANSWERS of the Judge and Magistrate of Zillah Burdwan, dated 9th March 1802, to the

INTERROGATORIES of Government, of 29th October 1808.

Answers of the Judge and Magistrate of Burdwan, of 9 March 1802.

Interrogatory 1. WHAT is the number of causes now depending before you, before your register, and before the native commissioners?

Answer 1. The causes now depending before each of these tribunals, stand in number as follows:—

Before the Judge	...	...	191
the Register	...	...	1,303
the N. Commissioners		...	7,605
Total	...	...	9,099

Interry 2. What proportion does the number of causes now depending before the three tribunals of the judge, the register, and native commissioners, bear to the number of causes usually depending during the several years commencing from the year 1793, to the present period?

Ans. 2. Previous to the year 1797, the causes depending before these tribunals in this zillah, appear to have been so numerous, that it was found impracticable to keep any regular register of them; but since that period, they have annually decreased; in the two first, the number now depending, in the judge's court, bearing a proportion of one in six of the average number depending, in the four preceding years; and in the register's the number has been reduced in the proportion of one half, on the same average calculation. In the courts of the native commissioners there appears an increase; but this is nearly temporary, arising from the numerous revenue suits recently instituted in the present season of the heavy collections; nor can the number

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now depending before them be deemed great, when the number of these courts (thirty-two), the description of the suits, and the average number decided in them monthly, is taken into consideration.

Interry 3. What number of causes was decided in the past year by you, by your register, and by your native commissioners.

Ans. 3. As follows:

By the Judge	...	...	588
Register	...	...	2,086
Native Commissioner		...	10,531

Interry 4. What number of causes do you suppose must necessarily be depending before your court, and that of your register, and before the native commissioners; and what is the reason that the number of causes depending before those tribunals respectively, is not reduced as low as you think it might be reduced.

Ans. 4. From the answer given to the 2d interrogatory, it is seen that the number of causes depending, compared with preceding years, has been reduced in a very considerable proportion, both in the judge's and the register's court; and I have no doubt, that a further considerable reduction will be made, and that in the course of a very short time, they will not exceed, if they now do, the number depending before the same tribunals, in other zillahs, though I believe it will be admitted that, in extent and population, this exceeds the generality of them.

It is less, however, to the extent and population, that any excess is to be ascribed, than to local evils, which, by prolonging investigation, retard decision: and these, I beg leave to explain. [543]

The generality of the suits brought before these tribunals in this zillah may be comprized under two classes:

1st. Suits instituted for the resumption of lands, alleged to have been fraudulently alienated, subsequent to the decennial settlement, and held under antedated grants; and those of the same description, instituted by holders of grants for illegal resumptions, under Section 10th of Regulation XIX. of 1793.

2d. Suits instituted by farmers, for the recovery of arrears of rent; and those against them for alleged exactions.

The suits of the 1st class are numerous, and it is not to be doubted, that the fraud has been committed to a very considerable extent, and that it continues to prevail, every farmer making himself a rent-free land-holder during the period of his farm; but the fraud is not easily detected, where there is no record either in the zemindarry or in the offices of government, whereby it can be ascertained, what grants did exist, prior to the period stated. The zemindarry accounts produced by the succeeding farmer, to prove the alienation posterior, are not to be depended upon; as little, are those produced by his predecessor, or the defendant, to prove the anterior alienation, for each has fabricated them, to answer his own purpose, and thus is the court left without any other guide for its decision, than the evidence of numerous witnesses, brought on both sides to prove opposite and contradictory, assertions; and this, I am sorry to say, in many instances, is as doubtful and unsatisfactory, as the document and vouchers, being procured with the same ease, as the latter are fabricated for the purpose.

The above observations are equally applicable to the suits included in the same class for illegal resumptions, and those of the 2nd class are not less numerous.

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The interchange of engagements between the parties, with few exceptions, extends no farther than to the zemindar's farmer, who is here termed the sudder farmer, and to those amongst whom he subdivides his farm, in portions. An engagement between the latter and the cultivator, or heads of a village, is scarcely known, except the general one, mutually understood to receive and pay, agreeably to past and preceding years; and for ascertaining this the accounts of the farm are no guide.

The zemindar himself, seeing that no confidence is to be placed in the accounts rendered him of the rent roll of the farm, from the practice which has so long prevailed, of fabrications and rendering false accounts, never attempts to call for them, at the expiration of the lease; and instead of applying a corrective to the evil, increases it, by farming out the lands literally by auction; and the same mode is adopted, in almost every subdivision of the farm.

The consequences of such a system, must be obvious; needy rapacious farmers and fraudulent tenants become friends, and collusively agree, at the expiration of the lease, to defraud the succeeding farmer. A trifling douceur from the ryot, or the ryots of a whole village, is sufficient to procure a fabrication of the accounts, and a receipt to correspond with them, for a sum much below that actually paid on the revenue demand for the year; and these are the valid and incontrovertible vouchers, held out to the successor in the farm, for his guide.

The practice is, however, too universal, and too well known to deceive him; but he is without an alternative, and acts his predecessor's part, in the repetition of it; for if honestly disposed (which is rarely the case) he has not time to have recourse to a measurement for ascertaining the quantity and quality of lands in the occupancy of the cultivator, with a view to a fair and equitable assessment; and the ryots finding their benefit in the confusion, and despairing of honest dealing towards them whilst the present system exists, would oppose it, so as to make him a sufferer for the attempt.

These are local evils, originating in the great extent of the zemindarry, and the bad management of the proprietor; and are less worthy of notice, as they affect the speedy decision of suits, than in their effects upon the public revenue, which cannot fail utimately to suffer from the abuses I have mentioned.

It will, however, be evident, that they must occasion considerable delay in passing decisions; but notwithstanding these difficulties which the courts of this zillah labour under, and the great portion of time necessarily given both by myself and the register to the foujdarry department; I trust it will not be found that the number of causes depending, greatly exceeds the number depending before the same tribunals, in other zillahs; and I can pledge our exertions to reduce them, as low as may be found practicable.

In the courts of the native commissioners, the number will ever be great; and I have always been averse to the institution of these courts on the present system, from a real belief that they are hurtful to the country; and sure I am, that the purpose of their institution would better be answered, in this zillah, I will add, in all Bengal, by the establishment of a few courts at the sudder station, immediately under the eye of the judge, for the cognizance of the suits now cognizable by these native commissioners. It is universally admitted, that the natives of Bengal are litigious; and the number of the courts dispersed throughout the country, opens a wide field to them, to indulge this disposition; nor is it to be doubted that the commissioners themselves, with their train of vakeels and peons, encourage it, for their own interest. The majority of the suits instituted in them, are vexatious; and I am persuaded, that the administration of justice would

not be affected by their abolition, and the establishment of those above suggested in lieu.

The jurisdiction of the new courts suggested, might also be extended to all suits not exceeding in amount one hundred rupees, whereby a relief would be afforded to the register's that it much requires; and all should be assessed with a charge at least equivalent to defray the expense of the establishments, which should be fixed, and payable from the treasury of government. [544]

Interry. 5. Are you prepared to suggest the establishment of any rules which, consistently with a due administration of the laws, would expedite the decision of suits? Are you of opinion that this object would be in any degree promoted, by leaving it optional in the different tribunals to commit the deposition of witnesses in causes not appealable, to a higher tribunal?

Ans. 5. An accurate record of the rent-free grants, and of the revenue lands, and the execution of regular engagements by the farmers and under renters, would do much towards the object proposed, in this interrogatory; and little more would be found requisite. I am not of opinion that it would be promoted in any great degree, or that any expedition would be obtained, by the omission suggested, nor do I think it advisable, as it would be productive of complaints to the superior courts; and the intention of it, would, in my opinion, better be answered, by the attachment of a few officers to the court, whose duty it should be to tally the evidence of the witnesses in the presence of the parties, or their vakeels, to the points contained in their pleadings. These officers, might also be very usefully employed to inspect the pleadings when filed, to see that they are conformable to the Regulations, and that there is no delay in the delivery of them,—an assistance the courts of this zillah, stand much in need of; and I see not why the pleadings may not be limited to plaint, and answer for the others, if conformable to the Regulations, are of little use, but they are now generally, if not the principal, made the longest. The vouchers referred to, as also lists of witnesses, might be filed with them; and the whole be prepared, so as to enable the court to pass judgement on the suit, at one sitting. At present, frequent adjournments are unavoidable for the filing of these necessary vouchers, in the delivery of which, there is always considerable delay; and the court is in doubt whether the vakeels or their clients, are blameable for it.—There is certainly a mutual want of confidence, or an indifference on the part of the vakeels, with respect to the issue of the suit, that proves a great interruption to the dispatch of business, for neither will trust the other; the client, his vakeel, with the vouchers and the fees payable on the filing of them; nor the latter the former, with making an advance for him; and from this want of confidence between the employer and the employed, together with the doubt which the court entertains, whether the latter has done his duty towards the former, in giving the necessary information, repeated adjournments of the suit are made.

Interry. 6. Are you of opinion that it would be advisable to extend the jurisdiction of the native commissioners to suits for sums exceeding 50 rupees, and that of the registers to sums exceeding Sa. Rs. 200? What is the amount to which you would recommend the jurisdiction of the courts of the commissioners and of the registers should be extended; and to what degree, would the general administration of justice, in the district subject to your jurisdiction, be expedited, by the adoption of this arrangement?

Ans. 6. The abolition of these numerous courts is recommended in my answer to the 4th interrogatory; and if my objection to them had not been so strong, I should have been against any extension of their jurisdiction, in respect to the amount of the suits cognizable by them. And with regard

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to the register's court, it rather requires relief; and I have proposed the relief advisable to be afforded to it, in the establishment and extension of the jurisdiction of the new courts suggested in lieu of those of the present native commissioners, recommended to be abolished.

Interry. 7. Has litigation been checked by the establishment of the fee paid to government on the institution of suits; of the fees paid to the vakeels; of the fees paid on exhibits in the courts of judicature, and of the stamp duties? Do you consider these several charges attending the institution of law suits, to be too considerable, or otherwise?

Ans. 7. It certainly has been considerably checked by the establishment of these charges, and I am less against the aggregate amount of the expense to which law suits are now subject, than to the number and variety of heads under which it is made payable:—these, occasion delay, as before observed; and from not being intelligible, or known to the generality of suitors, may partly produce that want of confidence noticed in their vakeels.

The simplification of them, by consolidation, and the establishment of a percentage, would be advisable; and I think the amount might be lessened, on the smaller suits; for, in addition to these charges, it should be considered, that the generality of suitors are subject to the further expense of a private agent, to attend on the vakeel.

Interry. 8. Do the fees paid to the licensed vakeels, on suits instituted or defended by them, constitute a sufficient inducement to men of character, and of proper qualifications, to undertake those situations? Are the vakeels attached to your court, persons of the abovementioned description; and are they in general, well acquainted with the printed Regulations?

Ans. 8. I am of opinion that the fees are fully ample for the purpose; but the situation seems not yet to be sufficiently known, and hitherto few have offered, or been found willing to undertake it, excepting those who before acted in the capacity, under the former system; and this description, affords few of character and of proper qualifications for the office. Hence few men of character and ability are to be found amongst the number at present holding the situations, at least, it is the case in this court; for of the number (forty-eight) at present attached to it, there are not more than ten or twelve, who I think favourably of, or who appear to me to possess an adequate knowledge of the Regulations, to qualify them for discharging the duties of their situations.

The limitation of the number to twenty, which I think fully sufficient for the business of the court, would, I am of opinion, have a good effect, in increasing their emoluments and making the situations more desirable: this would induce good conduct and attention to improve themselves; and men of character and of proper qualifications, would soon be found soliciting the succession to the stations, as vacancies occurred. [545]

Interry. 9. Has the establishment of licensed vakeels contributed to expedite the decision of suits, by bringing more speedily and accurately before the court, the merits of the suits instituted?

Ans. 9. I was partial to the establishment at first, from a real belief that this good effect would have been produced by it; but it may be inferred, from what I have above said that my expectations, in this respect, have been disappointed, and I am sorry to say that it has not been produced, in any sensible degree; the failure, however, is not wholly to be attributed to the vakeel, but partly to their employers, who withhold the necessary information from them.

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Interry. 10. Do the vakeels in general, discharge their duty to their clients, with honour and fidelity?

Ans. 10. I have had no complaint made against them, by their clients; but have before observed that, in many instances, an indifference is shown by them, in regard to the issue of the suits upon which they are employed; and I am afraid that they do not always discharge their duty, with honour and fidelity.

Interry. 11. Are the principal inhabitants of your jurisdiction, as well acquainted, as individuals in general can be supposed to be informed, of the laws of the country?

Ans. 11. I have found some zemindars, and principal farmers and merchants, tolerably well acquainted with those laws which chiefly concern them, but few seek the information; and, from this cause, I am afraid that the knowledge of the Regulations is much confined to the sudder station.

Interry. 12. Are you prepared to state any alterations in the *forms* established for the trial of civil suits, which would contribute to expedite the decision of the suits, without endangering the due administration of the laws?

Ans. 12. I am not aware that any alteration in the forms established for the trial of civil suits, is necessary for the object proposed in this interrogatory, or that any thing further for it, is necessary than what I have suggested in my answer to the 5th. With that assistance, I can venture to promise, that there will be few suits in arrear, in the courts of this zillah.

Interry. 13. Have you in your court-room, any place allotted for the bench of the judge, for the public officers, for the parties or their vakeels, for the witnesses, and for all persons who attend your court? and what forms or ceremonies do you observe, in opening your court, or sitting in it?

Ans. 13. The court-room at this station, has the accommodations mentioned in the interrogatory. No other form or ceremony is observed, than the proclamation of the opening and sitting; and after going through the causes notified for the day, all petitions and applications by motion, are received and heard, and orders passed upon them.

Interry. 14. Are there any private schools or seminaries in the district under your jurisdiction, in which the Mahomedan or Hindoo law is taught; and how are those institutions maintained?

Ans. 14. There are few villages of any note, in which there is not a school, but the instruction in them, is confined to the teaching of children to read and write; and I know not, nor have heard of any within this jurisdiction, in which the law, either Mahomedan or Hindoo, is taught; the most learned in the latter, are found in the neighbouring district of Nuddea, from whence, and Benares, the other stations are supplied; and the Mahomedans bear but an inconsiderable proportion of the inhabitants of this zillah, receiving their education, in the common branches, from the village schoolmasters above mentioned, or from their friends.

Interry. 15.—What is your opinion regarding the general moral character of the inhabitants of your district? Has the moral character of the inhabitants in general been improved or otherwise by the system established by the British Government for the administration of the laws, and for the conduct of the internal administration of the country?

Ans. 15. I am sorry that I cannot report favourably of it, or give it as my opinion, that the lenity and humanity introduced by the British system, has tended to improve either the Mahomedan or Hindoo moral character; certain

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it is, that much profligacy, vice and depravity are to be found amongst the higher class; and the crimes committed by the lower, will I think, be found more prevailing, and in greater number, than under the Mahomedan jurisprudence; at least, as far as a comparison of the records of the two periods can be made the criterion of judgment, this is found to be the case, in this district: but it may be proper to observe, that all crimes and offences are now reported to the magistrate, and that few of the offenders escape; the increase may therefore, in a great measure, be only apparent; but I am of opinion, that the number actually committed has increased; and having observed, that few of the offenders escape, I cannot assign any other reasons for the increase than that the punishment on conviction is inadequate to deter, and that the Police establishments are inadequate to prevent the commission of crimes. The increase may be ascribed to the inadequacy of both for their purposes.

Interry. 16.—Are you of opinion that the inhabitants in general, of the district under your jurisdiction, consider their private rights and property to be secured, by the present constitution of the country, against infringement, either by the executive officers of government, or even by the supreme executive authority itself, or by individuals?

Ans. 16.—They certainly do consider their rights and property fully secured, by the present constitution of the country, against infringement; and sure I am, that none have [546] reason to entertain a contrary opinion, or that, where the infringement may be made, either by the executive officers of government, or by individuals, the fullest redress will not he afforded them:—They have the most perfect confidence that the government itself will not infringe the laws which it has enacted for their security; and that it will protect them, from the infringement by others.

Interry. 17.—Are you of opinion that the district under your jurisdiction is in a state of improvement or otherwise, with respect to its population, cultivation and commerce, and its building, or other works for religious, domestic or other purposes; and on what grounds do you form your opinion.

Ans. 17.—Notwithstanding what I have noticed in my answer to the 4th interrogatory, of the disadvantage which this district labours under, from the farming system, I have no hesitation in saying, that it is in a state of very considerable improvement, and that this is shown, in an evident increase of cultivation; in a number of new raised villages, whereby an increase of population may be inferred; an increased and daily increasing number of brick buildings, both for religious and domestic purposes.—The commerce has also been both much facilitated and extended, by the opening of the three grand roads leading to Hooghly, Culna and Cutwa, which have lately been put into a good state of repair, by the labour of the convicts; and nothing can more forward the commerce of this district, which has not the advantage of inland navigation, or more conduce to the general convenience of the inhabitants than good roads.

Interry. 18.—Are you of opinion that the inhabitants of the district subject to your jurisdiction, are in general, satisfied with the British government?

Ans. 18.—They certainly satisfied with it; and leaving happy, and prospering under its mild and equitable laws, and the protection afforded them, I am sure are well affected to it.

Interry. 19.—Is the present system of Police well calculated to insure the apprehension of offenders?

Ans. 19.—In the answer to the 14th interrogatory, I have noticed that few escape, and it may therefore be inferred that it is well calculated for the purpose, in this district.

Interry. 20.—Are the Police establishments in the district subject to your jurisdiction, adequate to the duties required of them?

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Ans. 20—They are certainly not adequate; the tannahs are too few, and the establishments will not admit of the necessary detachments, for the performance of those duties in the numerous populous villages under them, and little assistance can be expected from the zemindarry Pikes, and village watchmen, as these, are generally found to be the offenders.

Interry. 21.—Are you of opinion that the number of crimes committed annually in the district under your jurisdiction, has increased or diminished, since the year 1793; and to what cause, do you ascribe the increase or diminution?

Ans. 21.—I cannot assert that they have increased, since the year 1793; but a reference to the calendars, and the result of the trials, will evince that they have been lamentably numerous, in each subsequent year. There is, however, every prospect that they will be less frequent henceforward, from the number of offenders who have been punished on conviction, by transportation, amounting in the two last years to upwards of two hundred; and I may fairly hope a good effect, from having brought many of the most notorious sirdars or heads of gangs to justice.

Interry. 22.—What crimes of enormity are most prevalent in the district under your authority; what is the cause of the prevalence of such crimes; and what are the means you would recommend to be adopted, for their suppression?

Ans. 22.—The crime the most prevalent in this district is decoity or gang-robberry, and the calendars exhibit few other crimes; this however is frequently accompanied with murder; and if I had not experienced it, to be equally prevalent in other districts far less populous, and indeed where the population did not afford hands sufficient for the purposes of tillage and agriculture, I should have ascribed its frequency in this jurisdiction, to the excess of population, in the lower order. But I am persuaded, that it is a calling, and hereditary with them, the same as any other trade followed by the lower classes of Hindoos.—It is the most certain mode of robbery, from their going in large gangs, for the acquisition of booty, and the most difficult of conviction, and therefore is preferred. An increased number of tannahs would certainly prove serviceable for checking the frequency of this crime; and I am of opinion that the transportation of all convicted of it, whether principals or accessaries, would have a good effect.

Interry. 23.—Do the inhabitants in general, of the district subject to your jurisdiction, keep arms in their houses; what description of arms do they retain, and for what purposes are the arms, retained?

Ans. 23.—They do in general, and I may say without exception; for scarcely a person is to be seen, without a tulwar and shield. The higher and middling order have these and matchlocks, some as appendages of state, others for their own defence and protection; and the arms retained by the lower order, either for their own protection, or for purposes of robbery, are of every description—matchlocks, tulwars, spears, long swords, hatchets, axes, bows and arrows, &c.

Interry. 24.—Are there any brick or mud forts in your district; in what state are the forts, and what is the nature of their construction? [547]

Ans. 24.—There are no brick forts that I am informed of, in this district, but the remains of several mud, are visible. These were originally constructed for the security and protection of the inhabitants against the Mahrattas, who frequently harrassed it, with incursions of horse: and when the internal government of the country experienced frequent convulsions from changes. Since the accession of the Company, and the protection afforded by the establishment of the military station at Midnapore, they have been neglected, as useless; and

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nothing now remains of them, but the ditches, and the bastions covered with jungle.

Interry. 25.—What proportion do the Hindoo bear to the Mahomedan inhabitants, in the district subject to your authority; and what do you suppose to be the number of the inhabitants of your district, of all description?

Ans. 25.—I have no data to guide me in the answer to this interrogatory, but the number of villages, and the number of houses in each village; and supposing each house, on an average, to contain four persons which I consider a low average, the number of inhabitants would amount to one million seven hundred and eighty thousand; and I think the number may be computed at two millions, of the number, I suppose 1-16 to be the proportion of the Mahomedans.

Interry. 26.—What are the name of the persons possessing the highest rank and the greatest opulence, in the district subject to your jurisdiction what number of followers, armed or otherwise, are they suppossed to maintain in their service; and do they appear abroad, with such followers armed?

Ans. 26.—The only persons possessing rank in this district are the Rajahs of Burdwan and Bissenpore; the name of the former, Taijee Chund, and of the latter Chyton Sing; but neither of these maintain and followers in their service, hiring a retinue for the purpose of state, when they appear abroad, either on visits of ceremony or other occasions. The former, is not supposed to possess much wealth, nor do I believe that he has any, exclusive of his zemindarry; and the latter, has the title only left: the greater part of the lands which composed his zemindarry having been sold for arrears of rent, and the rest, now under attachment, preparatory to the sale.

The other zemindars are of no considerable rank; and many of the most principle, have their concerns managed by an agent, having their own residence in Calcutta, or in that part of the district comprehended in the Hooghly jurisdiction. There are several very considerable merchants, who carry on an extensive trade in salt, tobaccoo, grain and cloth; such are the following: Takore Doss Nundee, Gocul Chund Koond, Preym Chund Gooey, Sartuch Syne, with several others; and most of the principal shroffs and banking houses in the country have their agents for conducting their concerns in the district.

Interry. 27.—Are there any persons in the district subject to your authority supposed to be disaffected to the British Government; and what are their names; and to what means do you resort for superintending their conduct? Have these persons any influence in the district, and to what extent?

Ans. 27.—I know not of any, in the least disaffected to the British Government; and am very certain there are none, possessing any influence to disturb it.

Interry. 28.—Are you of opinion, that it would contribute to strengthen the attachment of the natives to the British Government in India, where that Government to declare itself to be the sole source of honour within its territories, and to confer titles and other marks of distinction on its native subjects?

Ans. 28.—The natives of Bengal, and of the provinces generally, I believe, are not famed for possessing gratitude, in any eminent degree; but it cannot be supposed that the adoption of the measure suggested in this interrogatory, will make them less grateful; and I am of opinion that it will contribute to strengthen their attachment to the British Government, and prove serviceable, as encouraging to acts of good conduct, to merit the mark of distinction proposed to be conferred.

Interry. 29.—What is the state of the roads, bridges, and other public works in the district under your authority, and at whose expense are they kept in repair?

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Ans. 29.—In as far as the information required by this interrogatory as respects the roads, I have great satisfaction in stating, that the authority given me by His Excellency the Most Noble the Governor General in Council, to employ the convicts upon them, has enabled me to put them into a state of repair, in which they were never before known, and that this has been done, without any other expense than that necessarily incurred and paid by Government, for the implements of the work. The three grand and most useful roads leading to Hooghly, Culna, and Cutwa, which may properly be termed the ports of the district, have been completely re-made. A fourth leading to Beerbhoom, is in a considerable state of forwardness; and I propose, in the course of a few days, to commence another to join the military road leading to Midnapore. Besides those mentioned, and which include an extent of more than fifty coss, a variety of others equally useful to the inhabitants, have been made, in the town and its vicinity; and I beg leave, in further answer to this part of the interrogatory, to subjoin the flattering testimony given by the acting third judge of the court of circuit, in a paragraph of his letter to me at the close of the last session held at this station; observing, that Mr. Bruce was formerly a resident in it for many years, and consequently, the improvements more visible to him.

"The roads in this district, are peculiarly deserving the attention of Govern-
"ment; and the manner in which you have employed the convicts, have been
"attended, with the best success.—I need only instance the Cutwa, Culna, and
"Hooghly roads, independent of others [548] which you had made, to prove
"to the Nizamut adawlut, the benefit the public has derived from your judicious
"application of the labour of the felons."

Some improvement has also been made, in bridges. The new one, constructed by his lordship's orders across the Banka Nulla, from its extent, and the superior manner in which it has been executed, is really a magnificent work, the admiration of the inhabitants, and of every person who sees it; and its usefulness, I trust is satisfactorily proved in the report which accompanied my letter to Mr. Secretary Dowdeswell, under date the 13th November last, showing that the number of persons who crossed it, in one month amounted to 180,000.

The expense incurred in the construction of the above bridge, amounting to about 20,000 rupees with the exception of a small part, has been defrayed, at my recommendation, from the fine and forfeiture levied from the rajah and his vakeels,—the rest, by Government: And a few others have been built, but these are inconsiderable works, and the expense of them been defrayed, partly by government, and partly by the voluntary contributions, of private individuals. The roads, however, in this district, are still very defective in bridges, many more new ones, being requisite, and the old, requiring repair; and I regret exceedingly that I have not the means of improving and making them more useful and beneficial to the country; but without the aid of government, or a tax being levied for the purpose, the intercourse must continue subject to much difficulty from this defect in the roads; and it is the more to be regretted, from the district, as I have before observed, being destitute of the convenience and advantage of an inland navigation.

Interry. 30.—How are the convicts in the district usually employed, and is there any manner of employing them which*

* *Sic. in orig.*

Ans. 30.—In reply to the preceding interrogatory, I have mentioned the convicts to be employed in the repairs of the public roads through the district, in the town and its vicinity, and I hope it will be admitted, that they cannot be more usefully or beneficially employed; and that the public has already derived considerable advantage from this application of their labour. The security of the employment also, in as far as apprehension of escapes might have

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been an objection to it, is proved, from my not having lost a man from the time they have been upon the duty now two years; and that the labour and exercise have been conducive to their health is clearly shown from the few deaths that have occurred among them.

Interry. 31.—What is the state of the jail in your zillah?

Ans. 31.—The jail in this zillah is a very extensive brick building, and with the others of mud, constructed from the accommodation of the increased number of prisoners, very secure, and in very good condition; the former, requiring merely white-washing annually, and the latter, new thatching.

The number of prisoners confined in them is 1,327, of which 115 are dewannee or debtors, who are in a large spacious house, affording them every accommodation, separate from the building allotted for the convicts; and the others, confined in the foujdarry department.

Interry. 32.—What is your opinion of the expediency of granting to zemindars, farmers, and other persons of character in your zillah, commissions empowering them to act as justices of the peace? Do you think that such a measure, will contribute to the suppression of crimes, and to facilitate the apprehension of offenders? By what rules, would you regulate the extent of the jurisdiction of such persons—would you confine it, to the estates or farms of the persons to whom the commissions might be granted, or otherwise?

Ans. 32.—From what I have mentioned, in the course of my replies to the preceding interrogatories, of the zemindars, and of their farmers in this district, it must be seen that the adoption of the measures suggested in this interrogatory, if it is not impracticable, is not advisable in this zillah; and I am persuaded that to vest them with the powers proposed, would not only prove nugatory for the objects intended, but be highly detrimental to the country, and destructive of the peace of the inhabitants. Few of the zemindars and farmers of any respectability, reside on their estates and farms; to exercise it with effect for the purposes, and to allow them to delegate the power, or to vest their agents or under-farmers with it, the worst and most mischievous consequences are to be apprehended, from their abuse of it. In other zillahs, the same objections to the adoption of the measure, may not exist, and where it can be adopted, it certainly would materially contribute to the suppression of crimes, and to facilitate the apprehension of offenders; but in any, I should deem it advisable to confine the extent of the jurisdictions to the estates or farms of the persons to whom the commissions were granted.

Interry. 33.—Are there any new rules or regulations, which you would recommend to be adopted, as being calculated in your opinion for the suppression of crimes in general?

Ans. 33.—I am not aware that any rules or regulations are necessary for the purpose, but an increased number of tannahs, as suggested in my answer to the 22nd interrogatory, would be useful.

Interry. 34.—What has been the operation of the last regulation, respecting the tax on spirituous liquors, with regard to the vice of drunkenness? Are you of opinion that the establishment of the taxes now levied on spirituous liquors, have rendered the vice of drunkenness more prevalent?

Ans. 34.—I am sorry to say that the regulation has not operated to lessen the vice in any sensible degree; but that it has not had this effect in this district, is much to be ascribed to the great extent of the police tannah jurisdiction, and to the insufficiency of the establishments to perform the duties required from them by the regulation, in addition to the other duties which they have to perform. Whether from this or whatever other cause, it is certain that both the regulation and the taxes, have proved inadequate to check

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the vice, and I [549] am doubtful whether it is not more prevalent, than it was before the establishment of those taxes.

Interry. 35.—Do any measures occur to you, the adoption of which would in your opinion, contribute progressively to the improvement of the moral character of the inhabitants of the district?

Ans. 35.—The institution of school for the instruction of the young rising generation, Mahomedans and Hindoos, with examiners appointed to see that attention is paid to their education, and books printed and distributed at the public expense among the young children attending the schools, would doubtlessly have a good effect upon the character of both. The establishment of some English schools would also, I am of opinion, prove useful, and be attended with good effects, in time; but the education in these, should be gratis; and the progress of the children be inspected, by the magistrate of the district: and I am persuaded that the most beneficial consequences will result from the late institution at the presidency by the present administration, and that it will be found to contribute more to the improvement of the moral character of the natives, than any thing done for the purpose, by any former administration.

It is also much to be wished that government could employ the poor in any kind of labour, that their own industry could produce a subsistence, as this would lessen the number of thefts, whose frequency makes them be considered, in a less odious light than they would, if they seldom occurred. And advice being progressive, the institution of some courts in the interior of the country, for the cognizance of all petty offences against morality and good order, would prove useful, for checking its progress.

The establishments I have suggested will doubtless be attended, with expense; but where the objects in view are of so much real importance, the expense should not be considered; and surely, something more than protection is due from Government.

Interry. 36.—In your opinion, what has been the effect of the regulation which declares persons convicted of the crime of perjury, liable to be marked in the forehead?

Ans. 36.—I have not known an instance where the punishment has been inflicted, and therefore cannot speak of its effects.—The persons generally suspected of the crime, are the low and illiterate, and to prove it wilful against them, is difficult; nor is it my opinion that this punishment for the crime can be attended with any good effect.

Interry. 37.—What has been the operation of the punishment of transportation introduced by the British Government?

Ans. 37.—I am sorry to say that although the most sensibly felt of any, yet has not operated in any perceptible degree, to deter from the commission of the crimes exposing the offenders to it; but form the effect it has, upon the individuals who suffer it, extending to their families and connexions, I can entertain but little doubt that this very desirable object of the punishment will be answered, in the course of time; and I am happy to add that some instances have recently occurred in this zillah, wherein I have experienced it to have a very good effect, by inducing those who have been sentenced to it, with a view to procure its mitigation, to impeach their accomplices, whereby I have been enabled to bring a number of offenders to justice; nor has the benefit been confined to this, for it has bred distrust amongst them, and this, in its consequences, I may fairly hope, will do much towards destroying the gangs.

Interry. 38.—Are you of opinion that the Mahomedan criminal law, with the alterations of that law made by the British Government, is administered

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with too much lenity, or with too much severity; and what do you suppose to be the consequences produced, by the operation of the spirit in which the criminal law is in your opinion, administered?

Ans. 38.—The punishment of mutilation formerly inflicted, certainly operated with more effect to deter from crimes, than that substituted by the British Government, in lieu of it, has hitherto been found to have done; but I am far from being an advocate for the re-introduction of that cruel punishment, nor is it in my opinion, necessary.

The law, with the alterations made in it, by the British Government, does not appear to me to be administered, either with too much severity, or with too much lenity, but in a proper mean; though I could wish the punishment of transportation to be inflicted more frequently, from a persuasion of its efficacy; and where it cannot take place, I would suggest the removal of offenders from the scene of their depredations, and from their connexions, to the jail of some remote zillah, as likely to be attended with good effects.

Interry. 39.—What is the nature of the general conduct of the Europeans not in the service of the Company, who reside within your jurisdiction?

Ans. 39.—I am happy to have it in my power to say, that it has been such, as to meet with my approbation,—correct, regular, and moral; and it is a justice I owe them to observe, that I have not known an instance of complaint against any of them, since I have been at the station, now three years.

Interry. 40.—What is the general condition of the weavers and other manufacturers in your jurisdiction? Are the existing laws and regulations well calculated for ensuring justice to the weavers and manufacturers, in their dealings with the officers of the Company, and with private European merchants; and also for enabling the officers of the Company, and the individual European merchants, to obtain from the weavers and manufacturers, the punctual performance of their engagements for the provision of goods?

Ans. 40.—I am really incompetent to speak to the general condition of the weavers and other manufacturers in this zillah, having little or no intercourse with them; but from every [550] information I can obtain from the merchants, both European and native, I understand it to be good, and I believe it is equal to what it will be found in my other district; and with respect to the laws and regulations, I can only observe, that I have had no complaints, nor am I aware that they are defective, for the purposes mentioned in the interrogatory.

Zillah Burdwan,
9th March 1802.

(Signed) E. THOMPSON,
Judge and Magistrate.

To GEORGE DOWDESWELL, ESQ.,
Secretary to the Government.

SIR,

Answers of the Magistrates of the 24 pergunnahs: 1st July 1802.

ACCOMPANYING, we have the honour to transmit our Replies to the interrogatories forwarded with your Letter of the 20th of October last.

We are, Sir, Your most obedient humble Servants,

Zillah, 24-Pergunnahs, &c.
Fouzdarry Adawlut,
1st July 1802.

(Signed) C. F. MARTYN,
W. C. BLACQIERE,
A. MACKLEW,
E. THORNTON.

Answer to Interrogatories received by the Magistrates of the 24-Pergunnahs and districts adjacent to Calcutta, from the Secretary to Government, under date the 29th October 1801.

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Para. 1st.—The thirteen first Interrogatories applying expressly to the administration of the civil law; and the Dewanny Adawlut, with all is records, having been removed to Hooghly previous to our taking charge of the foujdarry duties of the 24-Pergunnahs and districts adjacent to Calcutta, we are unable to furnish the information required by Government, on the several points noticed therein: we commence therefore with the 14th Interrogatory, as the first in the paper, that does not immediately apply to the Dewanny Department.

14th Interry. para. 2.—There are 190 seminaries in which the Hindoo law, grammar, and metaphysics are taught in the districts subject to our jurisdiction. These institutions are maintained, from the produce of certain birmooter or charity lands and by the voluntary contributions of opulent Hindoos residing in their respective neighbourhoods. The annual expense of these semenaries is estimated at 19,500 Rupees.

Para. 3.—We find only one madrissah or seminary in which the Mahomedan law is taught, in the 24 purgunnahs and districts adjacent to Calcutta. It is supported from the produce of certain lackrajee lands, and superintended by a moolavie, named Amsah ul dien.

15th Interry. para. 4.—We are sorry that we cannot make any favourable report respecting the moral character of the inhabitants of the districts, subject to our jurisdiction. The lower classes are in general, profligate and depraved. The moral duties are little attended to, by the higher ones. All are litigious in the extreme, and the crime of perjury was never, we believe, more practised amongst all ranks, than at present.

Para. 5.—The system introduced by the British Government for the administration of the law, and for the conduct of the internal administration of the country, does not therefore appear to have improved the moral character of its inhabitants. The mildness and lenity which pervades that system, is not, we think, by any means adapted to the general character of the people, whose vices and crimes can only be controuled, by vigilant superintendence and severe example.

Para. 6.—The depravity of the native character may also, we think, be in a great measure attributed, to the total want of attention shown to the maxims and discipline inculcated by the Hindoo religion. These maxims were either made the source of emoluments, or were wholly neglected, under the Mahomedan Government; and under the British one, they do not appear to have been considered, as a requisite part of the system introduced by that Government, for the administration of the laws, and for the internal regulation of the country.

Para. 7.—Outward forms of religion are the only ones, at present observed; and the use of spirituous liquors, debauchery, and numberless other vices, which formerly met with the severest checks and punishments, and are now practised with impunity, amongst all classes.

Para. 8—Under the ancient Hindoo government, the conduct of individuals was carefully watched by the perramanuks and heads of classes, and when reprehensible, met with severe public censure and excommunication from the class to which the offender belonged, and to which he could not be restored, without the rajah's permission.

Para. 9.—The persons thus excommunicated, became entire outcasts; no person could associate with them, under pain of excommunication; no washerman or barbor could officiate for them, under pain of fine and imprisonment; nor were they allowed to return to soceity, till they were supposed to have made due atonement for the offences they had committed.

Para. 10.—We are of opinion that the renewal of this system, with some modifications under the controul of the magistrate, would tend to improve considerably the moral character of the inhabitants throughout the country.

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16th Interry.—para. 11.—The inhabitants of the 24 pergunnahs and the adjacent districts, do, we believe, consider their private rights and property as secure from infringement, either by the executive officer of government, or by the supreme executive authority itself, under the present constitution of the country, as they could possibly be, under any form of government whatsoever. [551]

17th Interry.—para. 12.—We have reason to believe that the 24 pergunnahs and adjacent districts subject to our jurisdiction, are in a state of improvement, with respect to population, cultivation, commerce, &c. Our opinion is founded (and we have no doubt but it will be confirmed, by the report of the collector, and the records of his office) on the quantity of waste ground and jungle that appears to have been brought into cultivation, and the number of gauts, religious temples, and other buildings, that have lately been constructed by the inhabitants.

18th Interry.—para. 13.—We are of opinion that the inhabitants of the districts subject to our jurisdiction, are in general satisfied with the British government, and with the protection and security they enjoy, under its influence.

19th and 20th Interry—para. 14.—The present system of police is not, in our opinion, well calculated to secure the apprehension of offenders, or to answer the chief and principal object of all police institutions—that of preventing the commission of crimes, by a constant and vigilant watch over the conduct of such of the inhabitants as, from their general habits and character, may be supposed most likely to engage in them; nor are the police establishments in the 24 pergunnahs and adjacent districts, adequate, in our opinion, to the duties required of them.

Para. 15.—The increase of these establishments, would in some measure, remedy the evil noticed in the first part of the preceding paragraphs, and enable the darogahs to keep a more effectual watch over the conduct of the inhabitants, of their respective jurisdictions, than they can possibly be expected to do, with the present establishment.

Para. 16.—The burkundazes now employed under the darogahs, are neither sufficient in number, or calculated, from their character and occupation to be useful officers of police, any further than relates to the seizure of such offenders as may be pointed out to them and of conducting them, when apprehended to the Magistrate's Cutcherry. To the more important business of police, that of preventing the commission of crimes, and tracing out the perpetrators, they are wholly inadequte.

Para. 17.—We would therefore recommend, that instead of increasing the establishment of burkundazes, a certain number of choukeydars be employed under each of the darogahs. The duties of these choukeydars should be, to ascertain the character, connexions and occupation of the inhabitants of those parts of the district in which they are respectively stationed, and to report the same to the darogah. The tracing out of offenders should be left chiefly to the chokeydars; and the burkundazes, whose numbers are sufficient for the purpose, might be employed in securing and conducting them to the magistrate's cutcherry.

Para. 18.—We would also recommend, with a view to secure the immediate attention of the darogahs to the more important business of the police under their respective jurisdictions, and to stop, what we have reason to believe is at present made the source of very improper emolument; that the authority vested in them by Section 12, Regulation XXII, of 1793, of receiving razenamahs, and discharging the parties executing the same, be withdrawn; and that in all cases where the darogah is now authorized to receive razenamahs, he do in future take security for the appearance of the parties before the magistrate, or, in the event of their refusing, or being unable to give such security, that he

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forward them forthwith to the magistrate's cutcherry. The subject of complaint, in which the darogahs have the power of receiving razenamahs, are in all instances so trifling, and in general so groundless, that were the plaintiff assured, when instituting his charge, that he must substantiate the same before the magistrate, he would we conceive, in very few instances proceed; and probably the ends of justice and the purposes of police would be more effectually answered, by discouraging, as far as possible, complaints of so frivolous a nature as those which the darogahs are authorized to settle.

21st Interry—para. 19.—The records of our office do not enable us to report, with any degree of accuracy, the number of crimes committed annually in the 24 pergunnahs and adjacent districts, from the year 1793 to the period of our taking charge. We have reason to believe that the police darogahs were by no means regular in reporting the crimes committed within their respective jurisdictions, and that numbers were perpetrated, which never came to the knowledge of the magistrate. We are happy, however, in observing, that capital crimes of all descriptions, and that of decoity in particular, have decreased considerably during the last two years, in the districts under our charge.

Para. 20.—The following are the causes to which the frequent commission of crimes in general, and that of decoity in particular, may we think be, in great measure attributed.

First: The removal of all responsibility in matters of police, from the zemindars.

Second: The want of power in the magistrates to try all criminal cases, and to punish all offenders convicted of crimes, that are not of a capital nature.

Third: The delay attending the administration of criminal justice, and the length of time that elapses, before criminal prosecutions are brought to a conclusion.

Fourth: The want of a house of correction for the commitment of vagabonds and idle and disorderly persons of all descriptions, the good effects of which, are very evident in the town of Calcutta.

Fifth: The want of additional regulations to prevent the sale and purchase of stolen property.

Sixth: The inadequate punishment inflicted on offenders, when convicted of the crimes laid to their charge.

Seventh: The difficulty with which prosecutors and witnessess can be prevailed upon to come forward. [552]

22nd Interry—para. 21.—The crime of decoity appears to have been more frequent than any other in the 24 pergunnahs and adjacent districts, since the year 1793. Its prevalence may we think be attributed, in addition to the causes set forth in our reply to the 19th and 20th interrogatories, to the number (if we may be allowed the expression) of hereditary decoits, by whom, when we took charge of our office, we found these districts infested. Decoity was their profession, the one which their ancestors had probably for generations followed, and which profligacy, united with indolence, prevented them from relinquishing.

23d Interry—para. 22.—Arms are not in general kept by the inhabitants of the district subject to our jurisdiction; birjebaussies, armed with tulwars, are however retained, though not in any great number, by some of the zemindars and talookdars residing within our jurisdiction, for the purpose of guarding their property against the depredations of decoits, and in some instances, we believe, to assist in collecting their rents, and to overawe the adjoining zemindars, with whom they are frequently at variance. They are also occasionally used as hircarrahs, to run before their master's palanquins in Calcutta, as well as in the Mofussil.

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Para. 23.—The number of attendants of this description, ought we think to be limited, at the discretion of the magistrate. Their names should be registered at the cutcherry, and the zemindars, talookdars and others should be obliged to give notice to the darogah, or at the magistrate's cutcherry, whenever they change or discharge any of their armed attendants.

24th Interry—para. 24.—There are no brick or mud forts belonging to individuals in the districts subject to our jurisdiction, but such as are extremely old and entirely in ruins; so much so, as to render it impossible for us to give any accurate account respecting them.

25th Interry—para. 25.—We reckon the Hindoo inhabitants of the 24 pergunnahs, and the adjacent districts subject to jurisdiction, to be in the proportion of 12 to 4 to the Mahomedan; and the number of inhabitants of all descriptions, taken on the actual enumeration of the talooks in the 24 pergunnahs, may be estimated at one million six hundred and twenty-five thousand. To these, if we add the inhabitants of Calcutta, estimated at six hundred thousand, the population of the 24 pergunnahs, the town of Calcutta, and the adjacent districts within twenty miles, will amount to two millions two hundred and twenty-five thousand.

26th Interry—para. 26.—The Nawab Dilawur Jung, and Rajah Cullian Sing, are the only persons of real rank residing in the districts subject to our jurisdiction.

Para. 27.—The number of their followers, armed and otherwise, are as follows:

The Nawab Delawur Jung	...	...	...	32
Rajah Cullian Sing	...	...	...	136

Para. 28.—Both these persons appear abroad, with a considerable number of their armed attendants.

Para. 29.—None of the zemindars in the 24 pergunnahs and districts adjacent to Calcutta, possess any real rank; and few of them, are opulent.

Para. 30.—The number of their armed attendants seldom exceeds four or five, one or two of whom, are generally employed to run with their master's palanquins.

27th Interry.—para. 31.—We have reason to believe that the inhabitants of the districts subject to our jurisdiction, are well affected towards the British government; and we in consequence, have not thought it requisite to adopt any extraordinary measures for superintending their conduct.

28th Interry.—para. 32.—We are of opinion that the conferring of titles and other marks of distinction by the British Government in India, would tend considerably to increase the attachment of its native subjects.

29th Interry.—para. 33.—There are 124 roads in the 24 pergunnahs and districts adjacent to Calcutta. The principal ones, are repaired at the expense of government, and in the dry season, are kept in tolerable good order. During the rains, however, with the exception of the Barrackpore, Balligaut and Allepore roads, they are in many parts, almost impassable. The inferior roads are repaired, by the zemindars and other inhabitants.

Para. 34.—Most of the bridges are greatly out of repair; and a number of new ones are requisite. The bunds also appear to require considerable repairs.

30th Interry.—para. 35.—A number of the convicts at this station are employed in repairing some of the public roads in the vicinity of Calcutta, in digging a tank near the jail at Russapuglah, and in making bricks for the roads.

Para. 36.—The number of guards requisite to superintend and watch the convicts thus employed, prevents our keeping so many of them to work, as we could wish, and as the preservation of their health seems to require.

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Para. 37.—The construction of a house of correction in the vicinity of the jail, where all the convicts who are capable of work, might be kept to constant labour, with a very small addition to the present establishment of guards, would remedy the evil noticed in the preceding paragraph, and appears to us to be a preferable mode of employing them.

31st Interry.—para. 38.—In reply to this interrogatory, we beg leave to submit the following extract from the Judge of Circuit's Letter to the Magistrate, under date the 9th March 1802,—"Your Jail is in excellent order, and your prisoners, well employed, and in good health."

32d. Interry.—para. 39.—From the general character of the zemindars, farmers, and other inhabitants of these districts, we do not think that it would be advisable to vest any of them, with the powers of justices of the peace; on the contrary, we are of opinion that such a [553] measure, so far from being in any way beneficial to the police of the district, would be a source of great oppression to the lower classes of the inhabitants, and of innumerable complaints to the magistrate.

33d. Interry.—para. 40.—We submit, with deference to the consideration of government, the following rules and regulations, as calculated in our opinion, to amend the present system of police, and to check the commission of crimes in general.

Para. 41.—First, to hold the zemindars in some degree, responsible for the conduct of persons in their employ, and others residing on their respective estates.

Para. 42.—At present, we have reason to believe, though it is difficult to establish proof against them, that the zemindars not only in many instances, encourage and harbour decoits, but frequently partake of the property plundered by them.

Para. 43.—The choukeydars and pykes employed by them, are concerned in almost every decoity committed in the districts subject to our jurisdiction; and we have no doubt, were the zemindars held in some degree responsible, for the conduct of their choukeydars, and for that of others residing under their protection, that robberies and thefts would be much less frequent than at present.

Para. 44.—With this view, therefore, we beg leave to recommend, that the zemindars be called upon to enter into muchilkas, and forfeit certain sum of money in every instance where it shall be proved that they have entertained any person of notorious bad character in their service, or allowed any such to reside on their respective estates.

Para. 45.—Second, to authorize the Magistrates, assisted by law officers, to try all criminal causes, and to punish all offenders convicted of crimes that are not of a capital nature.

Para. 46.—To ensure the speedy administration of justice, and to render the Magistrates more efficient in their respective jurisdictions, it appears to us particularly advisable, that they should have the power of trying offences of all descriptions, and inflicting punishment, subject, in capital cases only, or when the criminals are sentenced to be transported to the confirmation of the Nizamut Adawlut.

Para. 47.—The trouble, loss of time and expense that attends a criminal prosecution on the present system, is, in our opinion, a serious evil, and not only induces many who have been robbed, to put up with the loss they sustain, rather than apply to the Police officers for re-redress, but prevents numbers from coming forward with informations that would be highly beneficial to the community, and we have no doubt would in numberless instances be preferred, were the administration of justice more prompt and speedy than at present.

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Para. 48.—We have now had charge of the fouzdarry duties of the 24 Pergunnahs and adjacent districts for upwards of two years; and during that period, only three jail deliveries have taken place. The consequence of this delay has been, that numbers of criminals of the most daring description, against whom, when committed for trial, there was the most full and complete evidence, have escaped, and been again let loose on society; owing to the death or illness of some of the principal witnesses, to their being kept collusively out of the way at the trial, or not being correct in their evidence before the court of circuit, as when the case was fresh in their memory before the magistrate.

Para. 49.—The depredations of decoits within this jurisdiction have been, during the last two years, in general confined to houses of the lower classes of natives, from whence they could expect little or no opposition; and the value of the property stolen, has in few instances, exceeded 30 or 40 rupees. A man therefore, who has been robbed of property to that amount, and who resides probably at the distance of 20 or 30 miles from the magistrate's cutcherry, must in the first instance, after making his application to the police darogah, attend with his witness before the magistrate: further evidence may be requisite, and it is probably twelve or fourteen days, before the investigation can be brought to a conclusion. The magistrate then, with the fullest conviction of the guilt of the prisoners, commit them for trial before the court of circuit; and at the expiration of six, or as it may be two or three months, the prosecutor and his witnesses must again attend, and are probably again detained for some weeks, before the trial comes on. After this long attendance, loss of time, and, notwithstanding the allowance made to poor and indigent witnesses, some expense to themselves, they have too often the mortification to see the prisoner, whose guilt was fully established before the magistrate, escape with impunity.

Para. 50.—The prosecutor is also in many instances, more indifferent as to the event of the trial, when it comes forward, than he was, at the time of his appearance before the magistrate; threats have probably been conveyed, in a circuitous mode, both to himself and his witnesses, and they in consequence think it more politic, on their appearance before the court of circuit, to soften, than to urge what they have stated before the magistrate. Persons who have families and property, deem it extremely rash and dangerous to prosecute, or appear as witnesses against men of such desperate character, as the decoits of this country. Indeed, it is with the utmost difficulty that they can be prevailed upon, to come forward, even in cases where they have received personal injury, and when they have not to speak to the persons of the prisoners, but merely to identify the property found in their possession.

Para. 51.—The evils which we have here noticed would, we conceive, be in a great measure, done away, the prosecutors and witnesses be induced to come forward, with more alacrity, the ends of justice be more effectually answered, and a considerable saving arise to government, if the magistrates were nominated judges in the fouzdarry, as well as in the dewanny department.

Para. 52.—To enable the judges thus nominated, to act with energy and effect, they should, we conceive, be invested with the same powers, as are now exercised by the courts of circuit. They should be assisted by law officers, and a monthly statement of their proceedings should be transmitted to the nizamut adawlut. [554]

Para. 53.—If so material an alteration as the one which we have now ventured to suggest in the judicial system, should not be deemed expedient or advisable, we submit, with deference to the consideration of government, the necessity of increasing the powers which the magistrates are at present allowed to exercise, and of authorizing them, in addition to the corporal punishment which they are now allowed to inflict, to imprison offenders, according to the circumstances of the case, for a period not exceeding one year.

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Para. 54.—We further beg leave to submit to the consideration of government, the expediency of placing the subordinate officers of police entirely under the controul of the magistrate; at present the police darogahs, aware that they cannot be dismissed from office without a representation to government, consider themselves in some degree independent of their immediate superior, and many instances must occur where, though the magistrate has not what he conceives to be a charge of sufficient magnitude to prefer to government, he still finds the darogah wholly incompetent to the duties committed to his charge. We beg leave, therefore, to recommend, that clause 6, Regulation II, of 1793, be rescinded; and that the removal of the police darogahs be left to the discretion of the magistrate.

Para. 55.—The reward of ten rupees for the apprehension of every decoit, authorized by Section 18, Regulation XXII, of 1793, does not appear to us a sufficient recompense for the hazard that must be run, and the expense that must frequently be incurred, in tracing out, apprehending, and prosecuting and convicting offenders of so daring and dangerous a description.

Para. 56.—We would therefore recommend, that instead of the reward authorized by the section above noticed, the magistrate, be allowed, in all instances where any notorious robber or thief shall be apprehended and prosecuted to conviction, to confer a reward not exceeding one hundred rupees; that they be also authorized to confer rewards for the apprehension of offenders of an inferior description suited to the circumstances of the case, and to the hazard that may have been run in apprehending them.

Para. 57.—Third. To establish certain regulations for preventing the sale and purchase of stolen property.

Para. 58.—The facility with which stolen articles of all descriptions are at present disposed of, encourages robbery and theft, and renders detection extremely difficult.

Para. 59.—Itinerant purchasers of gold and silver ornaments, and brass and copper utensils, which generally form the greater part of the booty in a decoity, are allowed to perambulate every district, and to purchase every article offered for sale at half its value, without asking a single question, and without giving any notice whatsoever to the police officers.

Para. 60.—These purchasers are in general in the employ of principal monied men at the metropolis or the foreign settlements, and brass-beaters who have considerable manufactories at Cutwa and other places.

Para. 61.—The gold and silver articles are either melted on the spot, or sent for that purpose to Calcutta, where the metal is refined, brought to the government standard, and sold to the mint.

Para. 62.—We have reason to believe, that several natives, apparently of great respectability, both in the Mofussil and in Calcutta, have made considerable sums of money by this nefarious traffic.

Para. 63.—Brass and copper utensils are purchased, in the same manner, taken to the manufactories, and melted down.

Para. 64.—Besides the itinerant purchasers, numbers of sonars and brass-beaters are established, in most parts of the different districts. These sonars and brass-beaters purchase indiscriminately, from all descriptions of persons, whatsoever articles they offer for sale, and melt them down, or deface them, in such a manner as to render it impossible for the owners, to recognize their property.

Para. 65.—We are of opinion that itinerant dealers should be strictly prohibited, from going about the country; that established sonars and brass-beaters should be put, under certain restrictions, and that all persons purchasing

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for less than their real value, any articles that may afterwards prove to have been stolen, shall be prosecuted, not merely as receivers of stolen goods, but as accessaries to the robbery or theft, and punished accordingly.

Para. 66.—Brass and copper utensils should be marked with the initials of the proprietor's name, or the name at full length, together with that of the village in which they reside.

Para. —67.—This might be easily done, at the time of purchase by the brass-beaters who should be subject to penalty, if they sell any utensils without marking them with the initials or name of the purchaser.

Para. 68.—The established sonars and brass-beaters should be registered, and caused to make an entry of all articles brought to them to work up or melt down, with the head man of the village in which they reside, who should forward the same every week to the magistrate.

Para. 69.—Persons in the habit of lending money on pledges, should also be obliged to make an entry of them with the principal man of the village.

Para. 70.—Fourth. To punish the commission of crimes in general, and those of decoity and perjury in particular, with more severity.

Para. 71.—The punishment by mutilation, has been humanely abolished by the British government, and that of imprisonment or transportation substituted in its place:—The former, unless attended with extreme hard labour, is considered by the natives of this country as little or no punishment; the latter, is however dreaded, and would still be more so, were it passed for a longer period, and more frequently than at present.—It seems also expedient [555] that the convicts ordered for transportation should be embarked immediately, or as soon as possible after the confirmation of the sentence, for the place of their destination.

Para. 72.—At present, they are allowed to remain for years in the jail of the 24 pergunnahs, and some instances have occurred, where the periods for which they were transported have expired, during their confinement in the jail.

Para. 73.—The sentences passed at the jail deliveries, which have taken place in these districts, since they were entrusted to our charge, have seldom, even in instances of decoity, exceeded seven years, and very few, considering the numbers tried, have been recommended for transporation.—In several instances, where the facts have been so fully established before the magistrates, as to make them conclude that the punishment could not be less than that of transportation for life, so different have those facts appeared before the court of circuit, or in so different a light has the court considered them, that the offenders have seldom been sentenced to more than five or six years' imprisonment.

Para. 74.—Punishments so inadequate to the crime of which the offenders are convicted, must we conceive, and indeed it has in several instances come under our observation, considerably lessen that degree of awe with which persons brought before the courts of circuit ought to look up to their decisions. Several notorious decoits now in the jail at Russahpuglah, under sentences of four and seven years' imprisonment, have ridiculed their punishment, and told the prosecutors to beware when they should be released.

Para. 75.—Convinced that unless some severe examples are made, no effectual check can be given to the commission of decoities, we submit, with deference to the consideration of government, the expediency of sentencing to death the perpetrators of every decoity in which murder, wounding, or any cruel treatment whatsoever shall have been inflicted on the persons whose houses may have been attacked, or others; and that in all instances when decoity shall not have been attended with any of these circumstances, the perpetrators be transported for life.

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Para. 76.—The crime of perjury, with the exception of the town of Calcutta, appears to have risen to an alarming height throughout the Company's territories, and to call most loudly for a much severer degree of punishment than the existing regulations direct.

Para. 77.—In addition therefore to the corporal punishment, public exposure and godena inscription, prescribed by Regulation XVII of 1797, we beg leave to recommend that all offenders convicted of the crime of perjury, be transported for a period of not less than seven years.

Para. 78.—Since the arrival of the judges, now presiding in the supreme court of judicature, the crime of perjury, which was formerly as prevalent at the Presidency as it now is in the Moffussil, has by the deservedly severe sentences passed by the court on all offenders of this description, been almost effectually checked; and scarce an instance of perjury appears for some time past to have, occurred in the supreme court.

34th Interry.—para. 79.—The operation of the last regulation respecting the tax on spirituous liquors, has, we think, been beneficial, in the districts subject to our jurisdiction. We have reason to believe that the vice of drunkenness is not so prevalent, as formerly; and we are of opinion that it would be less so, if the tax were levied in its fullest extent, throughout the 24 pergunnahs and districts adjacent to Calcutta.

35th Interry.—para. 80.—We are not at present aware of any measures, beyond those which we have already suggested, that would particularly conduce towards the improvement of the moral character of the inhabitants of our jurisdiction.

36th Interry.—para. 81.—We are unable to speak as to the effect of the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead; no instances having yet come under our observation, in which the mark has been inscribed.

37th Interry.—para. 82.—We are of opinion that the punishment of transportation has been attended with good effect, and that it would still be more beneficial to the police of the country, if the sentence was passed more frequently, and the convicts embarked immediately, or as soon as possible after its confirmation, for the place of their destination.

38th Interry.—para. 83.—We have stated our opinion on the subjects noticed in this Interrogatory, in the 5th, 71st, and 73d preceding paragraphs.

39th Interry.—para. 84.—The general conduct of the Europeans not in the service of the Company, who reside within our jurisdiction, is correct; and very few instances have occurred, of any complaint whatsoever having been preferred against them.

40th Interry.—para. 85.—We believe the weavers and other manufacturers in our jurisdiction, to be well satisfied with their condition; and that the existing laws and regulations are well calculated, both for ensuring justice to them, and for obtaining the punctual performance of their engagements with the officers of the Company, and the individual European merchants.

Zillah, 24 Pergunnahs, &c.
Fouzdarry Adawlut,
1st July 1802.

(Signed) C. F. MARTYN,
W. C. BLACQIERE,
A. MACKLEW,
E. THORNTON.
} Magistrates

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APPENDIX No. 11.

REPORTS OF JUDGES OF CIRCUIT, ON TERMINATION OF THEIR SESSIONS.

To

JAMES STUART, Esq., Register to the Nizamut Adawlut, Fort William.

SIR

I BEG leave to report, that in conformity to the orders of government, I have proceeded to the several stations in the Calcutta division and held the sessions at each station, except the last, that of Zillah, 24 pergunnahs; which duty Mr. Ramus has, with the sanction of government, undertaken to perform himself.

Reports of Judges of circuit, on termination of their sessions.

No. 1—Calcutta Court of Circuit, 2nd Session 1802.

2. The judge of circuit is required, by the Regulations, to transmit to the Nizamut Adawlut, a report respecting the jails; the treatment or employment of the prisoners; the effect of the administration of the present system of laws and such other matters as may appear to him deserving of notice. Accordingly, I now proceed to submit to the court such observations as occur to me on those subjects.

3. The greatest part of the trials which have come before me were for robbery; and, as far as I have had an opportunity of looking into the records of former years, this appears to have been always the case.

4. The whole number of persons tried at the six stations, where I have held the sessions, is about 1,000; the number convicted, and sentenced to different punishments, is 446.

5. On considering the number tried, and the number convicted, during the present circuit, when compared with the number tried, and convicted, of former circuits, I do not perceive any material difference. They are rather diminished; but not so much so, in my opinion, as to warrant any decisive conclusion in favour of the present system of police, or administration of justice. On this subject I shall, in a subsequent part of this report, trouble the court with a few remarks.

6. At Burdwan, Nuddea, and Jessore, substantial jails have been erected by government, on the same plan, and appear to be well calculated for the purpose. But, from the progressive increase of the number of convicts at all those zillas, I conceive it will not be possible long to accommodate them.

7. Indeed these three jails would have been full before this time, had not some of the convicts been removed from Nuddea and Jessore, to Midnapore; and at Burdwan it has been usual to keep many hundreds constantly on the roads, where they sleep in tents or huts, provided for the purpose. This plan seems to succeed, and I see no objection to it.

8. The port at Midnapore forms a very spacious and excellent jail, but it requires some repairs; at present, half of it, is appropriated to military purposes; and it is divided in the centre by a wall. The whole would contain about two thousand prisoners, without inconvenience.

9. The jail of Hooghly was, formerly, the private dwelling-houses of a native. The situation is not good; but, on the whole, I think the building answers the purpose tolerably well.

10. The jail at Beerbhoom is bad, being constructed of mud and straw, and situated on the worst spot that could well be chosen: at no station probably is a new jail so much wanted as at Beerbhoom.

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11. It may be inconvenient to government to build a new jail at present; but the two grand objects of security from fire, and from escape, may be accomplished at a very small expense, without any other building than a pucka wall of four sides, and slight chappers erected in the inside, for the accommodation of the prisoners.

12. I would propose, that a good spot be fixed upon by the magistrate, and a substantial wall erected, ten or twelve feet high, such as will bear beams or arches, in case it should hereafter be determined to have a complete pucka jail.

13. I think that, at all events, a square wall of two or three hundred feet each side, with arches, and Syrian roofs in the inside, would answer every purpose of a jail, in this country. I do not clearly see the necessity of large apartments and cells, in the style of a European jail, such as have been erected, at a great expense to government, in many parts of the country.

14 The matter however has, doubtless, been considered long ago; and the opinions of professional men must have been taken, previously to the adoption of the plan on which government thought proper to build so many expensive jails. [557]

15. Nevertheless, it is my duty at present to offer such observations as occur to me on the subject; and I submit the above suggestion for such consideration as the court may think it deserves.

16. The convicts are employed, more or less, at every station of this division which I have visited; but I doubt whether their work is everywhere of much public utility, and whether it is laborious, as it ought to be.

17. The convicts are fed, clothed and accommodated, I think, better than the common labouring class of people, and their situation ensures them constant subsistence, even in a year of scarcity; but they do not, generally speaking, work so hard as coolies.

18. I beg leave to suggest, that at each zillah some officer be entrusted with the superintendence of the labouring convicts; that such officer be held responsible for their being regularly employed in any particular species of public work to be recommended by the magistrate, and that monthly reports be made of the progress of the work.

19. I conceive the judges of circuit might, without impropriety, be empowered to banish convicts, from one zillah to another. This might prove of service, both as public benefit, in directing their labour to objects of the greatest utility, and likewise as holding out a new punishment, heavier than simple imprisonment, and lighter than transportation beyond sea.

20. I take the liberty here to offer my opinion, that section 5, of Regulation 2d, 1799, rendering such convicts as escape, and are re-taken, liable to transportation, beyond sea, is a law which sometimes operates with great severity; particularly if, as I understand, no measures are taken by government to enable the convicts to return to Bengal, at the expiration of the term of their sentences; although it must be well known, that hardly any native possesses the means of procuring a passage for himself.

21. It is a duty lately imposed on the Judge of circuit to report upon the state of the embankments. I beg leave to mention, that I had no opportunity of personally inspecting them, and that all the information I am able to furnish respecting their condition, is the result of enquiries made by me, of the collectors and other persons, in the several districts which I have visited in the course of the circuit.

22. The bunds of Zillah, and particularly those of Mundulgaut, received much damage last year, owing to an extraordinary inundation; and regular

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investigation was made into the cause of their failure; at present I learn that such measures have been taken to repair all the bunds of Burdwan which require it, as will afford the best prospect of their preservation in future.

23. It is intended, I believe, to abandon several of the Mundulgaut bunds, and never to repair them again. I conclude that such a measure has not been hastily resolved upon. I have not myself sufficient knowledge of the country, to form an opinion on the subject.

24. Of the Nuddea bunds, I learnt that they suffered very little injury last rains, and that the zemindars, by whom they are kept in repair, in consideration of a deduction allowed them in their jumma, have been directed to commence the repairs. I think it unnecessary to make any further remark, than, that to the best of my judgment, there is no danger of their being neglected.

25. The bunds of Midnapore, immediately under the superintendence of the collector of that zillah, were very well secured from damage, during the last rainy season; and if the measures lately recommended by the collector be approved, and carried into execution, I have no doubt the state of the bunds, will be perfectly substantial next year. The collector of Midnapore has directed his attention to the subject of the poolbundy, and in a very ample report to the board of revenue, has described certain abuses and oppressions, consisting chiefly of pressing ryots to work in the pools, which call aloud for a remedy.

26. The bunds in the vicinity of Tumlook were last year put in a state of substantial repair, and suffered no material damage from inundation; but towards the end of the rains, a considerable extent of bund near the Roopnarain river was washed away, with the bank on which it stood, by the violence of the freshes from the hills. By the immediate construction of a new bund further inland, the greater part of pergunnah Tumlook was saved from destruction, with the loss of only a large tract of land to the zemindar, and a few houses of the ryots.

27. The repairs of the bunds necessary for the protection of the country near Tumlook, against inundation in the ensuing rains, are now going on, under the superintendence of the salt agent, and promise to be fully adequate to the purpose. But it is proper to mention, that if the customary bunds in the adjoining pergunnahs of Mina and Cossijura be discontinued (and it is reported their relinquishment, is in agitation) it is the opinion of the salt agent of Tumlook, that a large portion of the lands in that division, and those the most productive in salt, will be greatly endangered.

28. The bunds of Zillah Jessore sustained less injury last year, than for many years preceding. The acting collector has lately, personally inspected, several of them; and I understood from him, that the expense of the repairs for the next year will be less by about one-third, than the amount usually laid out.

29. I know not whether it would be practicable, in some parts of the country, to employ convicts in the bunds, with advantage. Whenever a quantity of simple work, consisting chiefly of digging earth, is performed, and a considerable number of workmen is required on a small extent of ground, the plan might perhaps answer. [558]

30. It being expected on this occasion, that I should submit to the Nizamut Adawlut, what occurs to me on the subject of the police, and the administration of criminal justice, I shall endeavour to state my sentiments on those subjects; premising only, the local experience and information I possess, being by no means extensive, I shall possibly, in the little of novelty I have to offer, be very liable to fall into error.

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31. I shall confine my remarks chiefly to the subject of decoity, because I do not recollect that any other crime of magnitude, affecting the persons and property of the community (except perhaps perjury) has attained a very alarming height in this division, or appears to require from me any observations; because any effectual measures taken to suppress decoity, would at the same time contribute, to put an end to all other breaches of the peace, and because decoity is in itself, in my opinion, the greatest evil existing in the country.

The crime of decoity, or robbery in gangs, consisting of from ten or fifty, sometimes above a hundred, prevails throughout this division, and I imagine throughout Bengal, to an enormous extent.

33. The crime of decoity has, I believe, increased greatly since the British administration of justice, and I know not that it has yet diminished.

34. In a year of plenty, like the present, when few are in want of food or employment, decoity will certainly prevail less, than in a year of scarcity. But generally speaking, taking one year with another, I doubt much whether decoity is less frequent than heretofore.

35. In spite of the great difficulty of proof, numbers are convicted at every session, and still greater number detained in custody as suspicious characters, till they give security for their good behaviour.

36. The numbers of convicts confined at the six stations of this division, under sentence of imprisonment (independent of Zillah, 24 pergunnahs) is about 4,000; of them, probably nine-tenths are decoits: besides these, some hundreds have of late years been transported. The growing expense of the maintenance of such numbers of convicts, will probably soon excite the attention of government.

37. The number of persons convicted of decoity, however great it may appear, is certainly small, in proportion to those who are guilty of the crime. This will be evident, if we consider the number who escape on trial, for want of satisfactory evidence, and the few brought to trial, in each case, in proportion to the numbers which it appears belonged to the gang.

38. Moreover, many robberies are committed that are never heard of by the judge of Circuit; some perhaps, that never reached the ears of the zillah magistrate.

39. At Midnapore I find, by the reports of the police darogas, that in the year 1802, a period of peace and tranquillity, they sent intelligence of no less than ninety-three robberies, most of them, as usual, committed by large gangs: with respect of fifty-one of these ninety-three robberies or decoities, nothing more was heard of them, than that they happened; not a man was taken:— of the remaining forty-two, a very few, frequently only one or two in each gang, were taken, and one hundred and thirty-eight, have been convicted.

40. It must not be supposed that decoity prevails in the district of Midnapore to a greater extent, than in other districts of this division; on the contrary, I think there is less, except perhaps in Beerbhoom. In Burdwan, there is certainly three or four times as much. The Midnapore reports I mention, only, because they were made under my own eye, and I am satisfied of their accuracy.

41. Moreover, they agree with my own observation at Jessore, and other places. If it is suspected that the reports are incorrect, or if they are admitted to be correct, and the prevalence of decoity is denied to be so general in other zillahs, as I would suggest, inquiries may be made, and further proof, I conceive, furnished without difficulty.

42. It is unnecessary to describe the shocking cruelty and ferocity of decoits, or the terror they inspire, among the most valuable classes of the

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community. I will just mention, that it is the usage of the country for those who have amassed a small sum of money, to conceal or keep it, in their houses; and that the case of a man robbed of all he possessed, the earnings of laborious industry for many years, is, to the best of my belief, not uncommon.

43. The Nizamut Adawlut know very well the nature of decoity, and must be aware of the misery of the individuals, whose persons and property are attacked by them. This the court know, since the worst cases are submitted to their revision. But I am not sure that they have an adequate idea of the extent, to which decoity prevails.

44. At all events, what I have already said is, I imagine, sufficient for my present purpose; that is, susceptible of a remedy. It will be proper to consider, shortly, the causes of the frequency of the crime of robbery.

49. The causes generally assigned, are, the want of co-operation in guards and heads of villages; the too great extent of darogas jurisdictions; the too small numbers of police officers; dishonesty of chokedars; dread of the vengeance of decoits; cowardice in not resisting decoits; facility of disposing of goods robbed; the general fear among the people, of killing decoits; the low pay given to daroghas; the great ease with which burglary is committed; the repugnance in Hindoos to take the oath, and thereby contribute to the conviction of delinquents.

50. Besides these causes, which appear to me sufficiently to account for the fact, there is a general complaint that the laws are too lenient; hence, the most common and obvious remedy is, increasing the severity of punishment. [559]

51. If the crime of decoity increases, it is proposed to condemn all. decoits to transporation, which it is known the natives dread, and very justly, as the heaviest penalty next to death; and if decoity should still prevail, it will perhaps be thought proper, to punish capitally all such as may be convicted of the crime.

52. I am by no means sure of the necessity or propriety of such remedies, Before I can form a judgment of their efficacy, I must be certain that tho punishment reaches the offenders; at present, the punishment does not reach them; they elude conviction; they elude apprehension. We have no right therefore, to say that the punishments awarded by the present laws, are to light. We cannot say that men become decoits because the punishments are too lenient; they become so, because their chance of escaping altogether, is so good.

53. A robber, even in Bengal, is I presume a man of courage and enterprize, who, though he roughly estimates the risk he is to run, by continuing his depredations on the public, is rather apt to underrate that risk, small as it is, in reality.

54. Each individual, in a gang of fifty decoits, perhaps calculates the chance of his being brought to justice, and imprisoned for seven or eight years, as ten to one in his favour. If by an efficient police, we could bring the chance to ten to one against his escaping, and leave the punishment the same, he would, I apprehend, be more effectually deterred from committing robberies, than by leaving the chance the same, and applying a capital punishment, in case of conviction.

55. It is, by enquiring how many decoits are convicted, and how many escape, that we may be enabled to ascertain, in some degree, to what proportion of them, the increasing the rigour of the punishment can be applicable.

56. It is true that multitudes have been already transported, but a much greater multitude has escaped; and if the offence is as common, or nearly so, as before the encreased penalty, then, we have only obtained one more example

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to illustrate, what was well known before, that heavy punishments, unless certain and expeditious, produce little effect in deterring from the commission of crimes.

57. The punishments at present inflicted, or intended to be inflicted on decoits, are sufficiently rigorous; when murder is perpetrated, the whole gang is liable to the penalty of death. When great violence or cruelty is exercised by decoits, and clearly proved, transportation ought to be, and I believe is, almost invariably recommended; and transportation is a most dreadful punishment to the natives: moreover, the sentence operates, if I am not misinformed, in all cases during life.

58. To punish burglary in general with death or with transportation, would, in my opinion, be unnecessarily severe. Simple burglary is, in this country, very easily committed; the temptation to commit it, is great. The crime called nunkub zunnee, or making holes in the wall, and taking goods out of the house, would, in England, be held to be a burglary; but the evil or loss suffered, and the danger or alarm incurred, by the person whose house is robbed in this manner, are in few instances, very serious. To punish such a crime capitally, would surely be inflicting a penalty, entirely disproportioned to the offence.

59. In Benares it is said that the crime of roberry is, comparatively speaking, uncommon; and if so, how happens it that the same laws are sufficiently rigorous for the inhabitants of Benares, which are not, for those of Bengal? There is nothing, I presume, in the character of the inhabitants of the Upper Provinces, which can lead us to infer that they are more easily deterred from violence, than the mild and timorous Bengalies.

60. On the whole, I should be sorry to see the penal laws altered. *It may* be thought that they are, as at present, administered, *in some degree arbitrary* and uncertain; and they may be so; but *I think them not the worse for that,* nor do, the well informed natives. *I am sure, if we appoint* specific punishments for every crime, we should feel the inconvenience of it.

61. I admit, as a true and wholesome general maxim, that no distinctions should be made, but that all should know they have a certain punishment to expect, if convicted of a specific crime. Yet in this country, it will be found that the injury suffered is frequently very different, from the commission of crimes of the same denomination; and that it is hardly possible for us, accurately to define particular crimes.

62. I see not why we should despair of preventing crimes by any other method, than that of holding out the fear of punishment.

63. I think that by classing and numbering the villages and the inhabitants; rendering the tannahs more compact; subdividing them, and nominating sirdars, over each division; something might be gained. The object should be, to obtain the co-operation of the people. The ignorance of the police officers respecting the persons and character of individuals residing within the limits of their jurisdiction, is notorious and inevitable.

64. The zemindars, pykes, and village chokedars, can hardly be deemed public servants; they are ill paid; and their pay, does not depend on government or its officers. They occasionally attend the tanna, and give information of a robbery committed by some other chokedars, their rivals; but as to any effectual resistance to decoits, or any previous steps taken to prevent their depredations, little can be expected from this description of persons.

65. It is to the darogha then, and ten or a dozen subordinate officers, each in all respects inferior to a parish constable in England, that we commit the care of preserving the peace of a district 2 or 300 square miles in extent, and often containing 100,000 inhabitants. [560]

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66. The darogah is generally unfit; possessing no spirit, vigour, or address; he is a stranger too, not interested, or possessing property in the district. He is often negligent and corrupt; sometimes, little respected, being ill paid, and unable to maintain any dignity of character; and his only care is, to make a show of vigilance and activity, lest he should create displeasure in the magistrate.

67. It should be the study of government, in my opinion, to form, if possible, a body of gentry, such as exists in other countries; an intermediate order between the governors and the governed, to whom the one might look down, and the other might look up. At present, no such order exists. Most of the men who once possessed rank and wealth, are gone to ruin. The men of property who do exist, are, for the most part, such as have lately risen.

68. That the magistrate can maintain the peace over a million or more of persons, without the help of a considerable number, whose interest, or sense of duty, shall induce them to assist him, is plainly impossible. It is equally impossible. that a million or more of individuals, comprising the lower classes of the community, can be prevented from preying upon each other, unless there is constantly in their sight, a sufficient number of men deriving competent authority from government, to compose a superintending power, capable of keeping them in awe, and, in some degree of affording them protection.

69. The lower classes, indeed the whole people, are removed to a distance from the magistrates; and individuals are lost and confounded, in the immense mass of the population of this country. The natural operation of our system, does not appear to me to disminish the distance between the people and the magistrate; neither our regulations nor our habits have, I think, any tendency to correct the evil.

70. The terror of decoits among the ryots is excessive; they cannot be persuaded to enter into a league, for their own security. They are the most timid spiritless race in the world, and will not, though ever so numerous, make the least effort to defend themselves and families, from a handful of decoits.

71. I would endeavour to arm, and in some degree, embody and discipline the inhabitants of every village, for the special purpose of opposing decoits. I would have it explained to all of them, that government wished them to defend themselves, and with that view, invite them to accustom themselves to assemble at the sound of a drum, or on the first alarm or signal to be agreed upon; that they should repair to the spot, unite and support each other, and do their utmost, to seize or destroy the decoits.

72. I would cause them clearly to understand, that to wound or kill a decoit, while committing an act of violence, was no crime, but on the contrary meritorious; and would assure them, that, in the event of any of themselves being killed or disabled in such a service, government would grant a provision for their families.

73. If this should prove effectual, a step would be gained, towards emancipating the ryots of Bengal from their present most helpless and degraded state. They would no longer tamely deliver themselves up, to the wanton and desperate attacks of decoits: they would no longer resort to the expedient of retaining, as chokedars, wellknown decoits, paying them rather for their forbearance to do mischief, than for acting as guards.

74. Neither would they, after a robbery, be harrassed by the vexatious visits and outrage, and the plunder of gooyendas and girdwars, who constantly, when supported by the least colour of authority from the magistrate, intimidate, extort, suborn, and rob, under pretence of bringing offenders to justice.

75. In the course of trials, the guilty very often, according to the best of my observation, escape conviction.

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76. Sometimes an atrocious robbery or murder is sworn to, and in all appearance clearly established, by the evidence on the part of the prosecutors, but when we come to the defence, an alibi is set up; and though we are inclined to disbelieve it, if two or three witnesses swear consistently to such alibi, and elude every attempt to catch them in prevarication or contradiction, we are thrown into doubt, and the prisoners escape.

77. Very frequently, the witnesses on the part of the prosecution, swear to facts in themselves utterly incredible, for the purpose of fully convicting the accused, when, if they had simply stated what they saw and knew, their testimony would have been sufficient; they frequently, under an idea that the proof may be thought defective by those who judge according to the regulations, and that the accused will escape and wreak their vengeance upon the witnesses who appear against them, exaggerate the facts, in such a manner, that their credit is utterly destroyed.

78. Witnesses have generally each a long story to tell (they are seldom few in number, and often differ widely, in character, cast, habits, and education) thrice over; namely, to the daroga, the magistrate, and the court of circuit; they relate tediously, but not accurately, a variety of things done and said; numerous variations and contradictions occur, and are regarded, with cautious jealousy; though in reality, they perhaps seldom furnish a reasonable presumption of falsehood.

79. But who shall distinguish between mistake and imposture? what Judge can distinguish the exact truth, among the numerous inconsistencies of the natives he examines? how often do those inconsistencies proceed, from causes very different from those, suspected by us; how often, from simplicity, fear, embarrassment in the witness; how often, from our own ignorance and impatience? [561]

80. We cannot wonder that the natives are aware of our suspicious and incrudulous tempers: they see how difficult it is to persuade us, to believe a true story, and accordingly endeavour to suit our taste, with a false one.

81. I have no doubt that, previously to their examination as witnesses, they frequently compare notes together, and consult upon the best mode of making their story appear probable to the gentleman; whose wisdom, it cannot be expected, should be satisfied with an artless tale; whose sagacity is so apt to imagine snares of deception, in the most perfect candour and simplicity.

82. We cannot but observe, that a story, before it reaches us, often acquires the strongest features of artifice and fabrication. There is almost always something kept back, as unfit for us to hear, lest we should form an opinion, unfavourable to the veracity of the witness. It is most painful to reflect how very often witnesses are afraid to speak the truth, in our cutcherries.

83. We cannot study the genius of the people, in its own sphere of action. We know little of their domestic life, their knowledge, conversation, amusements, their trades and casts, or any of those national and individual characteristics, which are essential to a complete knowledge of them. Every day affords us examples of something new and surprising; and we have no principle to guide us, in the investigation of facts, except an extreme diffidence of our opinion, a consciousness of inability to judge of what is probable or improbable.

84. Sometimes we see the most unfair means taken, by informers and thief-takers, to detect and apprehend the accused. We find confessions extorted, and witnesses suborned: at the same time, we think the accused guilty, and the prosecution fails, merely because the unfair play used against them, leads us to suspect more.

85. Twice or thrice during my circuit, prisoners have escaped, in spite of strong evidence against them of decoity, because it appeared that the prosecutors

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and witnesses had long concealed, what they afterwards pretended to know; and this concealment, gave an appearance of the story being afterwards trumped up against the accused.

86. One case of this kind,—the trial of Radakant Sirdar and others for robbery and murder, I had occasion to refer to the Nizamut Adawlut from Hooghly. Another of the same kind, occurred at Nuddea, where the evidence was strong, but where the witnesses had failed to come forward, during a month and more; and it is very possible that, in both these cases, the concealment arose from the causes assigned, namely, in the one case, the dread of decoits; and in the other, the aversion to take the oath.

87. When we recollect the extreme uncertainty to us, of every fact which depends on the credit of the natives to support it, who can wonder that a very slight circumstance should turn the scale in the prisoner's favour; and that while, we think innocence possible, we hesitate to condemn to death or transportation.

88. I do not speak of these things, with any view of proposing a remedy. If the mind is not convinced of guilt, an acquittal must follow; and we have nothing left to do, but to lament that a robbery or a murder took place, and that justice has failed to overtake the offenders.

89. I have no new rules to propose for the conduct of trials, in the criminal courts, or for admitting or believing evidence. I am inclined to think no rules of evidence can serve any purpose, but to embarrass the courts, and create new obstacles to the conviction of the guilty.

90. The evil I complain of is extensive and, I fear, irreparable. The difficulty we experience in discerning truth and falsehood among the natives, may be ascribed, I think, chiefly to our want of connexion and intercourse, with them; to the peculiarity of their manners and habits, their excessive ignorance of our characters, and our almost equal ignorance, of theirs.

91. Prosecutions are often instigated, or carried on, by the agency of persons at enmity, or in rivalship, with the culprits; this is frequently the case, when the accused are village chokedars; yet most of the decoits, in some zillahs, are those chokedars; and few dare appear against them, but those who are of the same description with themselves.

92. From all the above causes, proceed the numerous acquittals of prisoners, at every jail delivery. The calendars, the darogah's reports, the evidence on every trial, and the information of all, convince us, that innumerable robberies and murders, that atrocities of the worst conceivable kind, are committed; and that very often, the perpetrators are before us; yet do we find ourselves, from causes of the nature above described, constrained to let them loose again, to prey on society; or, at the utmost, to direct that they be discharged, on giving security for their good behaviour.

93. And this giving of security, it may be observed, is no pledge whatever of future good behaviour; since whoever has a few rupees, whether a man of the best or worst character, can procure security; and whoever has nothing, can seldom or never procure it.

94. The judge of circuit is from day to day, engaged in trying large gangs for robbery and murder, and letting them go; and the country continues to be overrun with them, to a degree truly deplorable. After wading through a mass of contradictory evidence, he is left unsatisfied respecting the reality of the facts under investigation, very strongly inclined to believe the guilt of the prisoners; it may nevertheless be easily conceived, that in the double chance of the folly, and the villiainy on the part of the prosecution, and the fabrication of a defence by the accused, the evidence is deemed imperfect; and the result is,

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that the culprits are discharged altogether, or perhaps, ordered to give security. [562]

95. Indeed, considering all the obstacles, I am rather surprized at the number who are convicted, though so many do escape.

96. We are, in every stage, presented with complicated difficulties; we cannot prevent decoity, by holding out the dread of penal laws; we cannot prevail upon the ryots, to resist the decoits; and they are backward, in giving information, or deposing against them. Our efforts, whether directed to deter to resist, to detect, or convict, are all frustrated.

97. I think the judges and magistrates should be entrusted with the power of pronouncing final judgment, and carrying the sentence into execution, without reference to the court of circuit, in all cases where they might be of opinion that imprisonment for a year, or even two or three, was sufficient for the crime.

98. By this, the business of the circuit would be much diminished; fewer false defences, would be fabricated; fewer witnesses would be harrassed, with two journies to the sudder, and government would be subjected to less expense, for the subsistence of the witnesses and prosecutors.

99. I was happy to hear, in reply to my reference respecting the corporal oath administered by us, to Hindoos, that government have it in contemplation to enact a regulation which may provide for the inconvenience, which I took the liberty to state to the Nizamut Adawlut.

100. I have mentioned the number of robberies, accounts of which were received last year, by the magistrate of Midnapore. Of these robberies, it is remarkable, that two or three only, out of the ninety-three, were committed in the Jungle Mehals; where, a few years ago, nothing but anarchy and depredation prevailed; but where, at present, the police is committed to the zemindar, and is attended with little, or no expense to government.

101. The reason of this appears to me, that the jungle zemindars are able to avail themselves, of the assistance of the body of the people, in maintaining the peace. Their ryots, or a great number of them, are now engaged to act as pykes, or guards, when occasion requires.

102. Whenever this is not the case, the police will probably be found to be bad. Whenever the state of the community is such, that a great part of the individuals composing it, cannot be made use of to preserve order, insecurity must subsist, in one shape or other.

103. To imagine that a darogah and ten burcandaze, can maintain the peace throughout a tanna, is, I fear, a vain delusion; whenever the police is good, it cannot, I am inclined to suspect, be justly ascribed to that establishment, but to the operation of other causes.

104. It is possibly to the influence possessed by the inhabitants of a particular pergunnah, by a particular zemindar, or by aumils and gomastahs, of men of courage or wealth, or to some other interior local cause, and not to the general plan of the establishment of a darogah and his officers, that we are indebted for the preservation of the peace, whenever the peace is preserved.

105. I take the liberty to suggest, that if reports were made of the number of decoities committed; and if the local circumstances which might be supposed to affect the police were pointed out; if such reports were regularly procured from different parts of the country, in my opinion, much valuable information would be gained.

106. My experience does not extend far; and I am unable to form an accurate opinion upon the effect of the different systems which exist in different parts of the country.

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107. I hear from common report, that in parts of Behar, Benares, and the Upper Provinces, there is less decoity than in Bengal; and I should conceive there would be little difficulty in ascertaining, whether this is the fact or not.

108. I should suppose too, that it would not be impossible to discover to what it is owing that decoity prevails, less in one part of the country, than in another: whether to the general character of the people, the incentives or discouragements to idleness and profligacy, the vigilance or negligence of magistrates, the face of the country, the general system of the police establishment, and the officers in the pay of government, or the subordinate arrangement of village chokedars; whether in any of these, or other circumstances, we are to search for the increase and decrease of crimes, might I presume, be ascertained by carefully comparing the state of one part of the country, with another; and till the defects shall be clearly ascertained, it is vain to hope that adequate remedies will be applied to repair them.

109. It may not be amiss to say a few words upon a question which has been much agitated of late, whether, to invest the proprietors of land with the police in their several estates, would be an advisable measure?

110. I have mentioned the success of this plan, in the jungle mehals of Midnapore, when I was empowered by government three years ago, to carry it into execution. I have observed too, that our object ought to be, in my opinion, to procure the assistance of a large portion of the ryots; and this it may be concluded, can best be effected by the influence of their landholders.

111. Wherever the zemindars do possess the same kind of influence over their ryots, that is employed by the jungle zemindars of Midnapore, I think they might with advantage be authorised to exert it. But I do not know that this influence is now, anywhere to be found, but in the jungles.

112. Nor would it be safe or easy, or perhaps practicable at present, to create anew this sort of influence. It prevailed, I apprehend, heretofore, very much throughout the country; but owing to our system of laws, and to the sale of almost all the large estates, which are [563] still every day changing proprietors, it is much diminished everywhere, and in some places, nearly extinguished.

113. For by us, all is silently changed. The ryot and the zemindar, and the gomastah, are, by the levelling power of the Regulations, very much reduced to an equality. The protecting, but often oppressive and tyrannical power of the zemindar, and the servitude of the ryot, are at an end. All the lower classes, the poorest, I fear often, in vain now look to the regulations only, for preserving them against extortion and rapacity.

114. The operation of our system, has gradually loosened that intimate connection between the ryots and the zemindars, which subsisted heretofore. The ryots were once the vassals of their zemindar. Their dependance on the zemindar, and their attachment to him, have ceased. They are now often at open variance with him, and though they cannot contend with him, on equal terms, they not unfrequently engage, in law suits with him, and set him at defiance.

115. The zemindar formerly, like his ancestors, resided on his estate. He was regarded as the chief and the father of his tenants, from whom all expected protection, but against whose oppressions there was no redress.

116. At present, the estates are often possessed by Calcutta purchasers who never see them, whose agents have little intercourse with the tenants, except to collect the rents, and in that business, they proceed strictly and coldly by the Regulations.

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117. I believe that in general, the ryots are not ill treated by this description of persons, but it is obvious that gomastahs cannot generally be entrusted with the police.

118. I have been led to enlarge upon these topics more than I at first proposed to myself: and perhaps, in an unusual manner. The subject is important and interesting, and it would, I conceive, be a breach of duty in me, to neglect this opportunity of delivering my sentiments as fully as I am able.

I am, Sir,

Calcutta, 24th March 1803. } Your most obedient humble servant,

(Signed) H. STRACHEY.

To S. T. GOAD, Esq.,

Register to the Nizamut Adawlut.

Sir,

No. 2. Bareilly Division. 1805.

I BEG leave to inform the court of Nizamut Adawlut, that shortly after my return from the last circuit of the Ceded Provinces, I was engaged in another public duty at Futtehgur, which occupied me till within these few days. I have now left Futtehgur, and am proceeding down the river as expeditiously as I can towards Calcutta, with a view to embark for Europe this season.

2. Although I have thus put off writing the usual report after the circuit till I am so situated as to be unable I fear, to furnish any useful information on the subject of the police of the Upper Provinces, I proceed, in conformity to the regulations, to submit what occurs to me; and have only to lament that my communication must necessarily prove somewhat defective.

3. On my return last year from that part of the circuit which fell to my share, *viz.*, the jail deliveries of Allahabad and Goruckpore, I troubled the court with a few observations on the state of the police of those zillahs.

4. I stated that robberies were much less frequent, than in those parts of the Lower Provinces with which I happened to have any knowledge; and I attributed this chiefly, to the habits of the people which lead them to defend themselves from violence.

5. This remark, appears to me to be applicable to the other districts of these provinces. The natives trusting to their own prowess, and being accustomed to stand by each other, in the hour of danger, are seldom molested by the attack of robbers. The grand object of law and police, security of person and property, is better accomplished here, by the spirit of the people themselves, than in Bengal, by the regulations, which are not I believe, in spite of the incessant labours of the officers of the foujedarry department to render them effectual, found adequate to the ends of preventing the crime of decoity, or bringing the decoits to justice.

6. There may be some other causes which prevent the formation of bands of robbers, in these provinces: when a man, from idleness or misfortune, is reduced to distress for subsistence, the same opportunities and facilities of joining bands of decoits, are not open to him here, as in Bengal. There are, I imagine, few or no persons whose sole occupation is robbing: the country contains fewer navigable rivers than Bengal. These, while they contribute to the abundance and prosperity of that country, at the same time, afford

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encouragement to decoits, by presenting them with the means of easy retreat and concealment.

7. The character of the people here, is certainly different, owing possibly in some degree, to the climate which is less moist and relaxing to the body; and to their food, which is somewhat more substantial and invigorating, than that of the natives of the Lower Provinces. I chiefly, however, ascribe their energy and courage, to active military habits, acquired under the loose government they have been accustomed to. [564]

8. I ascertained to the best of my power, at the several stations I visited, what number of offences had been reported to the magistrates, in the course of the preceding six months. I have not with me the memorandums I took on this subject, but I remember the result to be uniform. The number of crimes reported is small, and the number of offenders taken and brought to justice, when compared with the number of cases reported, is greater than I should expect to have found it.

9. In future, abstract statements will be submitted to the Nizamut Adawlut, agreeably to the court's orders of the of which I did not receive till I had finished the circuit.

10. I think it proper, however, to declare my opinion, that no certain conclusions respecting the number of crimes committed, and the security enjoyed by the natives, can be drawn from these reports. If in Bengal, many crimes are committed, information of which never reaches the ears of the magistrate, as I believe to be the fact, the case must be more so, here; because our police officers are more ignorant of, and inattentive to, their duty, than the darogahs in the Lower Provinces; and because the people are, I think, less in the habit of conveying public information, and more averse to appear in court, and prosecute those who have injured them. Attendance on the court, whether as a prosecutor or witness, is generally regarded as a heavy misfortune, to avoid which, many leave their homes, and submit to infinite inconvenience and vexation; and many more, I presume, pay handsomely to the Nazir or his people for permission to keep out of the way. Hence crimes are perpetrated; and no records remain of them. This last remark, however, I do not suppose to be exclusively applicable to this division.

11. The calendar at each zillah exhibited a few cases of robbery, and not very many of theft or of fraud. It is only the crime of homicide that appears to me to require notice, as prevalent.

12. It is known to the Nizamut Adawlut, from the references I have had occasion to make, that homicide, in all its gradations of guilt, is frequent. The number of persons convicted of wilful murder is certainly great. The introduction of a regular administration of justice is so recent, that the minds of the people can hardly yet be fully impressed with the apprehension of being brought to trial and punishment for crimes; but I have learnt that the examples made of murderers, and more particularly the exposure of the bodies of malefactors after their execution, has inspired a very general terror, and therefore produced a most salutary effect. I still hope and expect that this division will not long remain marked for the frequency of the most heinous of crimes.

13. The cases of murder are easy of detection and proof; and I imagine those guilty of this crime, seldom escape. They are, for the most part, cases of revenge, jealousy, wounded pride, and sudden violence, committed by a single individual, without the concert or confederacy of others. Few murders are perpetrated, in prosecution of a plan of robbery. No general alarm is, by the prevalence of this crime, spread among the people for their safety, as by gangs of decoits. The instances of murder which occur are, in themselves, shocking; but this crime is not attended with those extensive mischiefs to society, which the violent invasion of property by plunderers, produces.

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14. The murdering of children for the sake of their ornaments is, I am sorry to say, common; so much so, that I submit whether it might not be advisable to strike at the root of the evil, by taking away, if possible, the temptation to commit the act: I mean, adopting measures to prevent children, from wearing gold and silver ornaments.

15. For my own part, being convinced that we have no other means of putting an end to the frequent perpetration of this crime, I could wish to see the practice of adorning children with valuable trinkets, altogether prohibited. I would, at all events, prevent the practice, by rendering the ornaments liable, on information, to forfeiture; or by any other expedient that may be thought preferable, to that of denouncing such a penalty.

16. The exertion of authority in a matter of this sort will probably be deemed objectionable, but it would not be really oppressive. It would not excite discontent. It would not, at least, offend the feelings of any well informed individual.

17. If it is thought that such measure, would encroach upon any one's natural rights and established customs, I might urge, that these helpless infants, have rights also. They have claims to protection. Their parents are found, after long experience and innumerable warnings, so heedless and infatuated, as to expose them to perils, from which the existing laws cannot defend them. Such being the case, in my opinion, it becomes the duty of the magistrate, or the ruling power, to interfere, even in an unusual mode, to save their lives.

18. The objections to legislative interference, seem to me to rest, on the score of convenience and regularity, and cannot weigh much with those, who have present to their minds, the horror of a single case of child murder. I therefore beg leave to recommend, that effectual steps be taken to prevent the wearing of valuable ornaments by children.

19. A want of tenderness and regard for life is very general, I think, throughout the country; and may, perhaps, like most of the crimes and excesses of the natives, be ascribed, in a great degree, to the influence of fatalism, the maxims of which, universally pervade their minds.

20. The defence, or rather the confession of a person accused of the crime of homicide, is very frequently expressed, in such terms as these:—"I was "provoked—I was impelled [565] by fate, to kill the deceased—All must die, "at the hour appointed—No one can struggle against destiny—It was written, "his time was come; and mine, may now become."

21. Such is the train of thought on these occasions, among the learned as well as the unlearned, and every change of fortune and variety of event, strengthens, and confirms it. Exertions they say, are ineffectual to contend with a power, in whose hands, man is a mere instrument. It is the part of morals to resign themselves, and abstain from useless attempts to alter the established course of things.

22. Thus reasoning, in action they surrender themselves to the first impulse; and in guilt or misfortune exonerate their minds, from moral demerit, and console themselves, in the conviction of a natural impotence to resist temptation.

23. These doctrines, have their full operation here; but homicide being, if I mistake not more frequent in these provinces than elsewhere, there must be some other cause, which produces the difference. This cause is, I suppose, the natives being very generally armed, and their having been long unrestrained in the practice of gratifying revenge, and settling the slightest quarrels by the sword. Though by no means a ferocious race, we meet with many instances of their spilling each others blood with that sort of thoughtlessness and unconcern, which might be expected from barbarians accustomed to scenes of slaughter.

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24. In spite of the frequency of homicide, which I have thought it my duty to notice, I think myself warranted, from the information I have been able to gather respecting the number and the nature of crimes of all sorts committed in this division, to say, that in my judgment, the security of the natives and their property is not ill insured in these provinces, from outrage and depredation; and that though for the most part, very poor, the condition of the people, may be deemed flourishing.

25. I do not assert that this is entirely owing to the regular administration of law, and to the system introduced by us, but it must be ascribed to those causes, in some degree; at all events, the fact of the welfare and security of the inhabitants, must be satisfactory to the Nizamut Adawlut.

26. I am further enabled to state that the tehsildars are becoming more attentive to their duty, and that regularity begins to appear in their proceedings. I think the police tolerably vigorous and efficient; and that it is, in a state of improvement.

27. I proceed to mention the state of the jails in this division. The jail of zillah Etawah is not at all adapted to the purpose, being a private house in the town, much too small for the number of prisoners it contained, when I visited it; constructed chiefly of mud, and having no water to which the prisoners can have access. I wrote to the magistrate, and I imagine he has addressed government upon the expediency of removing the prisoners to a place better suited to them.

28. The jail of Furruckabad is likewise in the town; but the accommodation it affords is spacious and tolerably convenient. The prisoners seemed healthy, and comfortably lodged. The jail is, however, situated four or five miles from the cutcherry. The one or the other, therefore, ought I think to be removed. The prisoners are brought from the jail to the cutcherry, and taken back in hackeries.

29. On the day when the Mahrattas encamped near the town of Furruckabad, the guards at the gate, proved negligent, or treacherous; and though the enemy did not enter the town, nor cause any tumult therein, all the prisoners were allowed to escape. The guards, I understand, have not made their appearance since.

30. The Cawnpore jail, situated near the cutcherry, appears to me well contrived for accommodation and security; a mud wall encloses a large square, in which are two or three buildings, where the persons sleep. There are also good wells of water within the square. I beg leave to mention, that the health and comfort of a native, cannot be insured, in my opinion, unless he has constant access to water.

31. In this jail, the chief objection is, that the women are confined in the same enclosure, and cannot be kept completely separate, from the men. But this defect, the magistrate will be able and was preparing to remedy, by erecting a small building and wall, for the women alone.

32. The magistrate of Cawnpore was also taking measures to remove the debtors, who certainly ought not be imprisoned, with convicts.

33. The Jail of Allahabad is, in all respects, bad; I last year described it to the Nizamut Adawlut; and it is needless for me to say more upon the subject now. The prisoners did not appear to me, to be unhealthy; but I strongly recommend that another place, as soon as particable, be provided for their accommodation. I am informed, that government have resolved upon erecting a new jail at Allahabad, which zillah is now annexed to the provincial court of Benares.

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34. The jail of Barelly is a pucka building, constructed by government, upon an approved plan. The plan is not so complete and extensive, nor is the work so substantial, as that of the jails constructed some time ago, in many districts of Bengal; but I think it answers the purpose tolerably well, affording sufficient accommodation and security from escape. The foujdarry court is, at present, held at the distance of about 4 miles from the jail.

35. The jail of Mooradabad is similar, in its plan and construction, to that of Barelly; but the cutcherry is close to it.

36. The convicts are not yet numerous, at any of the stations of this division, they are employed, for the most part, on the roads. [566]

37. I have nothing further to say on these subjects. That our administration of justice affects all it pretends to do, I do not believe; that all crimes are punished, no one, I presume, can expect; that all wrongs are redressed, or even a great proportion of them, is probably not the case. The delay and expense of prosecuting, are intolerable to the lower classes; of this however, I am confident, that sufficient security is maintained to ensure the prosperity of the body of the people; that the country is rapidly improving, and that its improvement is promoted, by our system.

River Ganges,
25th January 1805.

I am, &c.,

(Signed) H. STRACHEY,
3rd Judge.

To S. T. GOAD, Esq.,

Register to the *Nizamut Adawlut, Fort William.*

Sir,

No. 3.
Bareilly Division,
1805.

I HAVE had the honour to transmit you, a Report on the last circuit of the Ceded Provinces, bearing date the 25th January; which report, I presume, you have laid before the Nizamut Adawlut. It has since struck me, that there are certain questions, intimately connected with the internal peace of these remote provinces, which are highly interesting; viz., how far the system we are introducing is, in itself, just? and, how far it is adapted to the actual state of the country, or congenial to the minds of the several ranks and classes of the natives? How far our system is calculated to prevent disaffection, or to quell commotions? These questions, although I cannot undertake to discuss them thoroughly, strike me as so important, that, scanty as my information is, and crude and insignificant as the opinions I have formed, must appear to the Nizamut Adawlut, I am nevertheless unwilling to close this, my last task, without soliciting the attention of the court, to such additional observations, as I may be able to recollect; and I beg to be permitted to offer them, by way of supplement to my report.

2. Rumours, it seems, have prevailed, that our government is extremely unpopular in the Ceded and conquered Provinces; and that the country has been, during some time, in a state of much commotion and disorder. This is not precisely the fact: no alarming disorders exist to my knowledge; nor is the system, I think, obnoxious to the main body of the people.

3. It appears to me further perfectly clear, that none of the classes of our subjects have the means of resisting the authority of government, with any prospect of success. Besides, if we consider the nature and degree of mischief which can be done to the population and agriculture, to the trade, or to the land

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revenue of the country, by the disaffected; I fancy all will agree, that it is not likely to prove serious. A rebel may raise disturbances in his neighbourhood, and create alarm, during a short time; but, unless assisted by a foreign power, able to cope with our whole military force, his speedy ruin or expulsion, are inevitable.

4. I should imagine, that few of the zemindars would, from the mere spirit of loyalty, support the government, in a doubtful contest. They cannot feel attached to us, because we have deprived them of their power and importance.

5. With respect to the ryots, their security and happiness, are, as far as I can learn, better maintained by our system, than they were, during the most prosperous periods of the native governments. They are, I think, in general, sensible of their situation being improved; but still the influence of a chief, is sufficient to induce his ryots to follow him; and on occasion, to take up arms for him, even against a government which promotes their interest.

6. A zemindar, possessing the means of paying his people, finds little difficulty in procuring followers: not merely his ryots and immediate dependants and connexions, strangers in great numbers will assemble round him. Let his case be what it will, either that of a wretched outlaw, or of a defaulter, driven by misfortune or injustice from his paternal estate, if he thinks proper to erect his standard, and defy the ruling power of the country, he will find brave and faithful adherents, as many as he can maintain. But it is my opinion that the equalizing nature of the Regulations will gradually correct this. Hitherto, that sort of influence which enables a man to retain troops, is not much diminished.

7. The dread of our criminal law, exercised in all its rigour, or even of our military law, affords, in my opinion, an insufficient remedy to this evil. In case of a serious insurrection of our subjects, of which I have no apprehension, except on the occasion of their being assisted by a foreign power, I do not think that the proclamation and exercise of martial law, would prove of the least use.

8. Rohilcund, Furuckabad, and the upper part of the Douab, abound with a warlike race of Mahomeddans, ready to join any leader. Some thousands of this description, I mean the Patans, are now said to be serving with Holkar, and with their countryman Meer Khan. They dislike us; not because our government is oppressive and unjust, which their own probably would be, but because there is no employment open to them; and they are left inactive, without distinction, and almost without subsistence.

9. Few of these men enlist in our military service, because they cannot bring themselves to submit to the strictness of our discipline. The Patans in general, are reduced to much distress: they are idle; and with difficulty and great reluctance apply to any profession but [567] the whole race, with a very few exceptions of servants and chiefs pensioned by us, and probably all these cannot be excepted, wish for a change of government.

10. I take the liberty further to express my opinion, founded on the best information I can obtain, that the better part of the inhabitants of the Conquered Provinces, who are not yet completely subject to our dominion, regard our political power with much jealousy and dread. That we or any other rulers, should be restrained by a sense of justice and forbearance, from conquest and encroachment, they have no idea. Hence is bred in the minds of aspiring and high spirited people, a hatred to the English. The most learned, intelligent, and liberal-minded of the natives, suppose, that the business of a state, with a powerful army, is to make encroachments on its neighbours. These are the sentiments which operate to our prejudice, among most men of spirit and independence.

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11. But the chief cause of our unpopularity with the higher classes, I believe to be that which I have already mentioned, namely, that they consider themselves reduced to a degrading subjection, by the introduction of a practical system of justice; of the only system, perhaps, which could restrain them from rapine and cruelty.

12. The influence of a rebellious or disaffected chief over his people is wonderfully great, and is not founded in the popularity or supposed justice of his cause, and very little, on the probability of his success. Though he be a mere robber, and his situation quite desperate, still his people will adhere to him to the last, and never betray or forsake him. They may be bad subjects; but they are excellent servants.

13. The influence of our government, in securing the allegiance and attachment of its subjects, I conceive to be most inconsiderable. Such persons as we take into our service, may be depended upon, as long as we pay them regularly, and treat them well; but our influence, reaches no further.

14. The discontents or tumults, excited by zemindars, afford no certain evidence of grievance or oppression proceeding from our system. The rebellious zemindars, who have appeared in the Upper Provinces, are by no means, numerous. They consist, if I mistake not, of men who have fallen in arrear to government, through misfortune or imprudence; who were ruined, and then began to plunder their neighbours, and defy the magistrate.

15. There may be a few men of another description, who, during the late irruption of the enemy, showed a disposition to join him. I imagine that greater number of the zemindars would join even a Mahratta invader, if they had any opinion of the stability of his power. They wish for a change, by which they conceive that they would regain their importance.

16. The minds of the zemindars in general, I believe to be alienated and estranged from us; and if they forbear to rise against us, join our enemies, it is I conceive only because they see that our army is irresistible, and our power firmly established.

17. The ryots have every reason to dread the prevalence of the Mahratta power; of that power which yields them up to the tyranny and oppression of their chiefs, which affords no protection to its subjects, which is perpetually at war with its neighbours, which has in effect, laid waste the greatest part of Hindostan.

18. Yet could many of the zemindars of the Doab prevail on their ryots to contribute to expel us, and establish the Mahratta power. The invasion of the country by Holkar, probably caused a few disturbances, which ceased when he retired. It is generally said that he was well received, wherever he came. I do not hear of any strict inquiries into the conduct of the zemindars, on this occasion; nor do I believe that such inquiries, would serve any useful purpose. If the enemy should re-appear, the people will not join him, unless their leaders, the zemindars, should entertain expectations of his expelling us the country, and thereby rescuing them from subjection.

19. It should not be supposed, that it is oppression and unpopular measures that produce resistance and revolt. The people are never stirred up to sedition, by popular acts: reason has nothing to do, with the matter. The salt monopoly was, till lately, exceedingly oppressive. It affected the poor, and the great body of the people; but they were totally helpless. Their discontents, their sufferings, produced no rebellions. Disorders are raised, by the rich and powerful; and no person of that description, was materially affected, by dearness of salt.

20. Deprive the ryots of a necessary of life, and they sit silent; nobody cares for them, and they cannot help themselves, But take from their chief

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the management of the police, which he exercised only to oppress them; restrain him, from disturbing the peace of the country, and he will prevail upon them to take up arms in his cause, and contend in a hopeless desperate enterprize against all the powers of government, civil and military. Such are our subjects. They resist authority, without pretence of right, or hope of success. Their disorders, afford no signs of grievance, or even of discontent.

21. With respect to the possibility of restraining men from joining rebellious chiefs, who can pay them, or prevailing upon dependants to detach themselves from their masters, I think it out of the question. Neither the hope of reward, nor the fear of punishment, as held out by government, have much effect. Our influence scarcely extends, to induce the servants and connexions of the most worthless outcast of a decoit or assassin, to betray or desert him.

22. It is my opinion that disorders may exist, as I believe they do, which ought by no means, to be ascribed to the government, or to the system of laws introduced by us. [568] Disturbances and rebellions are frequent, in all the native governments: they arise, I imagine, usually from the resistance made by the zemindars to the demands of the ruling power.

23. It is generally understood that our judicial regulations are much disliked by the natives of the Upper Provinces. Perhaps a clamour has been raised against them, by persons ignorant or interested. Certain it is, however, that many persons of credit and respectability join, in condemning the judicial Regulations. Military men and commercial men, seem to dislike them; so do, the higher orders of the natives.

24. When we come to enquire particularly, into this matter; when we ask a native of the Upper Provinces, which part of the regulations is obnoxious to him? he replies, as they would reply, in the Lower, "That which reduces me, "to a level with my domestics and labourers."

25. A man of rank, cast and wealth, conceiving that he possesses superior rights and privileges, thinks himself disgraced, by being called into court upon any occasion. He has an aversion also, to be examined publicly, as a witness. "Is my testimony," says he, "rated no higher than that of my servants and "coolies. and I, to stand on an equality with them, and reply as a criminal, to "their petty complaints for an assault or abusive language?"

26. I do think that much allowance should be made for the prejudices and long habits of the people; and as far as I have observed, the magistrates are tender and cautious on these occasions, not to outrage the feelings of a man of rank. But the treatment of these men, should not depend upon the temper of the magistrate.

27. The complaint is very general; and it might be better to relax still more, for a time at least something of what we are apt to conceive to be, the strict equality of justice. It is sufficient if we attain the object of protecting the weak from the cruelty and oppression of the strong. This may perhaps be effected, and at the same time, the minds of the higher classes upon this head, might be quieted, by enjoining the magistrates to abstain from requiring the personal appearance of a superior in court, on the complaint of an inferior, for a bailable offence.

28. A regulation might be passed for this purpose, or if objections should occur to the enacting of such a regulation, I am of opinion, that a proclamation or declaratory resolution of government might be published with good effect, in these provinces. The proclamation might be expressed, in terms to this purport:—That, in consequence of misconceptions having gone abroad respecting our system of laws, government thought proper to declare, that it was their intention to secure to every individual, the just privileges of his cast and station, according to the laws, religion, and established usage of the country; that the

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prevalent principle in our administration of justice was, that of affording to every one, as far as was practicable, redress for injuries sustained in his person, his property, or his reputation; that we were perfecly aware, that without subordination and a due distinction of rank in the several classes of society, peace and good order would not be maintained; and that so far from its being in contemplation to encourage the lower orders in disrespectful or insolent conduct, whether in word or action, towards their superiors, it was perfectly consistent with our maxims, and the anxious wish of government, that every native of consequence should, upon all occasions, be treated with respect due to his rank and cast: that in the event of any complaint upon this subject, being preferred to the courts of justice, the Judge or Magistrate would be required to consult the Hindoo or Mahomedan law-officers (according as the case might relate to Hindoos or Mahomedans) and found his decision, upon their written opinion.

29. A proclamation of this nature, I do not, by any means, think necessary for preserving the country from serious discontents, but I think it would be pleading to the better part of the natives, as evincing an attention to their opinions, customs, and prejudices; that it would be productive of no material inconvenience; and in short, seeing no objection to the measure, I recommend it for consideration.

30. I do not recollect to have heard any other distinct objection made to our courts of justice, except the expense and delay which attend the procuring of redress. Upon this subject I do not wish to make many observations. The expense I have always thought too heavy; but the objections arising to the system, from the expense and delay in procuring justice, are not exclusively applicable to these provinces.

31. Supposing it to be true, that these evils exist to a great degree, such evils should not be charged to the introduction of our system, as its most characteristic marks. Let not the present, be compared to a state of things never known here, when justice was cheap and expeditious, but with that state, which certainly did heretofore exist; viz., one, in which there was no justice at all, to be got; where the important, the sacred duty of redressing injuries, and punishing crimes, depended upon the tyranny and caprice of a revenue officer, who either entirely disregarded the duty, or by corruption and abuse, made it a source of profit.

32. It is indeed extraordinary, that it should with any one, ever become doubtful, whether the country actually derives benefit, from such a change as has taken place:

33. When, for rapacity and injustice, is substituted a system of mildness, humanity, liberality; in a word, of justice;—of justice, the acknowledged source of moral relations, the only solid basis of legitimate government.

34. Is it to no purpose that our government, at an immense expense, maintains its judicial establishments, that so large a portion of its servants is occupied in diligently and conscientiously enquiring into, and redressing, the wrongs of individuals. [569]

35. The same people, heretofore accustomed to look for extortion and violence at the hands of their rulers, without appeal or hope of remedy, may now see public officers, the most respectable for rank and station, and connections, if accused of malversation, undergo a strict, impartial trial. When they see such things, I cannot but believe that they acknowledge the blessings conferred upon them by their new rulers. They will not at least deny, that our intentions are good, and that we appear to be guided by principles of equity and justice, and to have their welfare at heart, more than their old rulers, had.

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36. It is scarcely possible for an unprejudiced mind to doubt the superiority of our government, when firmly established, to the native governments. To do so, is to compare anarchy, oppression, and wretchedness, with justice, moderation, peace, and security.

37. I cannot help repeating, because I am convinced of the fact, and think it important that an impression almost universal prevails, of its being our policy and practice to destroy the independence of the zemindars; of those who had heretofore power and address to maintain themselves. Hence our extreme unpopularity with these persons. They seem to forget, or value not, the advantages they derive from our system of justice and general security. They remember only the power which most of them, made a bad use of. To protect the ryots from violence and extortions, within, and from the depredations of hostile and barbarous enemies, without, gains us the good will of the weak and helpless only; of those whose voice is not heard, of those who have ever been led or driven by a master.

38. It is not possible that a system which tends to diminish the importance of the leading men of the country, and does in fact, encroach on their just, and long established privileges, can be introduced, without extreme dissatisfaction. That dissatisfaction, however, I do not mean to state, as universal among the zemindars. The weak, the moderate, and the peaceable, who were unable to maintain a degree of independence, under the old government, probably like the change.

39. The great advantage, and it cannot be over-rated, of government, is that of securing the country, from foreign incursion. Failing in that, every other benefit is comparatively slight, and indeed nugatory; for without security, no benefit can be enjoyed. It so happens that this object, has not been fully accomplished. The inhabitants of the upper parts of the Dooab had not seen a foreign enemy, during many years. They cannot fail to remark, that shortly after becoming subject to our dominion, they have been invaded by the Marhattas; and ignorant as all are, of our political views and quarrels, and of those of our enemies, they probably conceive themselves, still exposed to danger.

40. I beg leave here to state a few circumstances regarding a trial which occurred at Minpoory. The case appears to me not wholly unconnected with the present subject. It may serve to illustrate some of my remarks on the state of the country.

41. Mr. Birch, a very decent respectable English gentleman, considerably advanced in years, had long been settled at Shekoabad, a town between Minpoory and Agra. He was a farmer of a considerable quantity of land, and had large concerns in trade. Under the old government he was effectually protected, and his affairs prospered. The government of the country being assumed by us, Mr. Birch's farm is taken from him immediately by the collector, because our laws allow no English settlers. Soon afterwards, a war breaks out between us and the Marhattas, and a body of predatory horse having crossed the Jumma and advanced to Shekoabad, Mr. Birch's house and property are plundered and burnt, either by the invaders, or our subjects, several of whom are said to have joined them.

42. Some of the inhabitants of the neighbourhood were, at the instance of Mr. Birch, apprehened and tried at the last sessions of Etwa, but acquitted. In spite of the acquittal, however, there is no doubt of the fact, that Mr. Birch's property was burnt and plundered. The evidence did not appear to the court sufficient to convict the persons accused, but it is certain that either they, or others, committed the crime, and that it was produced solely, by the incursion of our enemies the Marhattas.

43. This is not a fit place to set forth the hardship and losses suffered by Mr. Birch, with a view to his indemnification; nor is it my province to come

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forward and solicit justice or other liberality of government. But it will not, I hope, be deemed irregular in me to state my opinion, that his case, as far as it came under my notice, is a hard one; and that though the offenders have not been brought to punishment, there can be no doubt that he has suffered a great injury.

44. Mr. Birch, who attended during the whole of a long trial in the court of circuit, must feel heavily the trouble and delay of procuring justice under the new system, and the difficulty of proving, in our cutcherries, facts notorious elsewhere. Heretofore, when robbed or otherwise injured, the aumil allowed him to take the law into his own hands, which Mr. Birch stated to have answered his purpose at all times. He used to seize the culprits, or those whom he conceived to be the culprits, confine and punish them, and seldom failed to obtain restitution of his property.

45. Mr. Birch's case is, in some respects, similar to that of many a native zemindar who complains of our laws; they are deprived of some rights and privileges, and influence, which a few of them, may have exercised to good purpose. Some injuries may have been committed with impunity, underus, which would have been redressed, by the old system; but how many instances must occur, in which the innocent are, by our courts, protected from their prosecutors. The strong exclaim against laws, which enable the weak to contend against them.

46. A regulation has passed lately, and been promulgated, from which it appears to be the intention of government to proclaim martial law, and execute it, in all its rigour, on [570] the first appearance of rebellion in our territories. I have already taken the liberty to suggest that some objections occur to me to the adoption of this measure, and I beg to be permitted here to introduce a few more observations on the same subject.

47. It is my opinion that the greatest caution ought to be observed by all officers, civil and military, in having recourse to arms for the suppression of tumults and disturbances raised by refractory chiefs. No case is likely to occur, in which delay and conciliation might not be attended with good effect. Wheras the resorting to violent measures is, itself, an evil of the greatest magnitude, producing immediate loss of lives and property, and confusion and distress, in every shape.

48. I would moreover submit, that some considerations arise in my mind, which lead me to think that the proclamation and exercise of martial law, according to the English mode, can seldom or never be advisable, even during the existence of open warfare, between our troops and our subjects.

49. There are, I believe, in different parts of our territories, zemindars, in some degree independant; that is to say, chiefs who have never been brought under complete obedience, and who being unused to control, would infallibly, if they possess the means, resist any force that could be sent against them. As our conquests extend, more of these persons, I conclude, become subject to us.

50. There are persons of this description residing in fortresses, or in hills and jungles, who, with their followers, can hardly be called subjects, though situated within our frontier. I should imagine, it will never be thought degrading or inconsistent with the honour of government, so far to yield to circumstances, as to conciliate the good will of these persons, and to avoid innovations and encroachments on their rights and long established usages.

51. I am particularly encouraged to hope that these principles, and this practice, will not be discountenanced; because on a former occasion, when I held the office of judge and magistrate of Midnapore, my conduct towards the

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inhabitants of the jungles was founded very much on these principles: experience has proved them to be just and politic, and government have not withheld, their approbation of them. Now there are, or have been, refractory zemindars in these provinces, who may be considered, in some respects similar to those inhabitants of the jungles. I fear the anxiety of government to introduce the Regulations among such people, may have given rise to much discontent and disorder.

52. It may be proper, with a view to point out how far the persons to whom I allude may really be considered rebels and traitors, to enter into some little detail of the state of the country.

53. The only efficient government, both under the Nabob vizier and under the Marhattas, did in fact, reside in the aumil, who, as long as he paid the revenue, was in no danger of being called to account for abuses.

54. In like manner, when the zemindar paid his revenue to the aumil, or to the tehsildar, with punctuality, he was not troubled with enquiries into the mode of collecting it, or into the general state of the police.

55. The aumil maintained order, not by means of courts of justice, which were scarcely known, but by a military force; and the zemindars, as already observed, were deemed loyal or disloyal, in proportion to their punctuality, in paying their revenue.

56. Many of the chiefs of these provinces, yielded a very imperfect obedience to the ruling power; that is to the aumil. There were, I am told, refractory chiefs of several descriptions; but all of them had fortresses, or some military force, otherwise they would soon have been reduced to submission by the aumil. I may mention as instances, the zemindar of Tuttea, and, I believe, that of Sasnee; the reduction of whose forts cost us so many valuable lives.

57. It would not be difficult, perhaps, for the magistrates or collectors, to procure lists and descriptions of these persons, if any still remain; and it seems to me, that without some information on these points, we must, in forming revenue and police arrangements, act very much at random. My information is very limited; but I have learnt, that although some of these chiefs might properly be styled robbers, others possessed hereditary and prescriptive rights of sovereignty within their estates; of this I am certain, that there were many, with whom the aumil had no alternative, but to tolerate their turbulent habits, or enter into a bloody and expensive contest with them: nor did it by any means, till our time, follow, that he who once drew the sword, and erected the standard of rebellion, was inevitably ruined. With more than one zemindar, Almas Ally Khan, after a doubtful contest, has been treated with as an equal, and come to a compromise of disputes.

58. If the chiefs were thus disobedient, and could scarcely be called subjects, it will easily be believed, that their ryots and dependants, invariably and necessarily followed their example; and this, I conceive, must still be so, for some time. The soldiers and domestics of the turbulent chief, who serve him for pay, will fight his battles, and will look up to him alone as their sovereign; since it is he alone, who affords them protection and subsistence.

59. Before we introduce new laws, I conceive, that we ought to look to the condition of the people. We should consider how far it may be consistent with humanity or policy, to apply the principles of the English law, in all its rigour, to a people, among whom the zeal and spirit of loyalty were never diffused or understood; whose ignorance of our laws and customs is complete; and whose acts never, in the slightest degree, endangered the existing government. [571]

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60. For that point, although not immediately in question, at present, I must maintain, whatever others may have thought on the subject of sedition or conspiracies, I am convinced the state was never in danger from internal disorders.

61. Had there existed any spark of a rebellious spirit, capable of injuring us, would it not probably have broken out in a flame, on the first appearance of a system, which materially affected every man of power, influence and consideration, throughtout the country?

62. For such, I conceive, was the sudden and immediate effect of the change of government, that the chief persons, under the late governments, must look upon themselves as the victims of our acquisitions and conquests; yet how few rebel! how few are so infatuated! they know the force of our army, and that rebellion against us, must produce their speedy ruin. Our new subjects are transferred to our dominion, without the least trouble. Nobody enquires whether the change is agreeable to them, or not; those who have never been subject to any law, come suddenly, under all the laws we may judge it expedient to promulgate, few of which they will ever fully comprehend.

63. The cases of disaffected persons, except those of mere robbers are, generally speaking, I believe, somewhat of this nature. Some misunderstanding or quarrel arises on questions of revenue or police. The zemindar commits illegal acts, to which he has possibly been provoked by our officers. Complaints are made, and a warrant issues, according to the usual form of process. The chief, feeling himself insulted, or perhaps apprehending danger and indignity, resists, first the peon, and afterwards, the seapoys sent against him.

64. He is then, having opposed lawful authority, though probably he is ignorant of its nature, considered as having forfeited his allegiance; and is termed a rebel and traitor. He is perhaps outlawed, a price set on his head, martial law proclaimed, and he and all his followers caught in arms, are liable to be punished with immediate death, by any military officer who happens to be sent against him, in command of a detachment. These measures do not appear to me to be necessary for the maintenance of the peace and good order of the country.

65. I beg leave to explain, that I am not here alluding to events, which have actually happened within my own official knowledge. I am not aware that the extreme case, has ever occurred; but I humbly apprehend, that it is liable to occur.

66. The case of a zemindar, forcibly opposing lawful authority, is however, one which frequently happens; and on that occasion, vigorous measures must be resorted to, always recollecting, that such cases are alarming to the government, nor indeed of any very great consequence to the permanent tranquillity of the district. But I would, to the last, make every allowance for the lower orders. I hardly know that I would, in any case, proceed against them, with a view to bring them to legal punishment. To put them to dealth, as rebels and traitors, I think manifestly useless, unjust, contrary to the custom of Hindostan, founded entirely on notions and rules brought from the other side of the globe, and totally inapplicable to this country. It cannot be necessary to point out, that the case of rebellion and treason in England, and in this country, must be entirely dissimilar.

67. We every day find our native subjects serving against us, as soldiers; but our officers have not thought proper to put in execution, against men found in this situation, the rules of English military law. For the forbearance, there are doubtless, good reasons: one reason is, I presume, that of our being aware, that the natives look upon their master, as their sovereign; and that no degree of severity could produce the certain effect, of detaching them from their chiefs.

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68. Supposing, for a moment, what is, in my opinion, impossible, that the dependants of a rebellious chief, in a distant province, could have been well informed regarding the duties of allegiance to the ruling power, still it would remain to be ascertained, whether they possessed the means of deserting their chief, without probable destruction to themselves, or their families.

69. But it is evident that there are, or were lately, followers of chiefs, who had not yet learned to look up to us, for justice and protection. If we never interposed to defend them from the cruelty and rapacity of their chief; if they did not obtain from us, the means of security from oppression, or of the peaceful possession of their property, they could not, in fairness and equity, be held to owe us allegiance.

70. I am very far from wishing to justify resistance to the sovereign power, or its officers. It is not my intention to question the wisdom and equity of the acts of government, or to advance principles derogatory to the honour and dignity of the state, or disrespectful to its members. It is our business to support the established government.

71. I know, that our subjects are bound to a punctual and faithful obedience; and I believe, that it is the resolution of government, to act upon principles of moderation and humanity; which principles teach us, that the obligations of protection and obedience are reciprocal.

72. With respect to the followers of refractory chiefs; I think it may naturally be expected, from the very circumstance of their attachment, an abject submission to a bad master, that when a more just and liberal authority shall come to be substituted over them, they will be found tractable, orderly, and dutiful subjects. Having trespassed too long on the time of the Nizamut Adawlut, I here close this address.

I am, Sir,

River Ganges, 10th Feb. 1805.

Your most obedient humble servant,

(Signed) H. STRACHEY,
3rd Judge.
[572]

To

W. B. BAYLEY, Esq.,

Register to the Nizamut Adawlut, Fort William.

Sir,

No. 4.—Benares Division, 1808.

Para. 1. In the letter which I had the honour to address to the Nizamut Adawlut, under date the 5th February, I intimated that I had been preparing a Report on the Judicial arrangements in the Provinces, but was prevented from completing it, by want of leisure. Having since revised that portion of my observations which relates to the Police, I now venture to submit it to the consideration of the Court, and the Right Honorable the Governor General in Council, and to beg that it may be considered, as the sequel of the address mentioned above.

2. I am the more encouraged to take this step, by finding that I am not singular in my sentiments; but that several gentlemen, whose talents and local experience entitle their opinions to the greatest weight, have countenanced my views on this part of the subject.

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3. Mr. Crisp, the Chief Judge of the Provincial Court of Appeal and Circuit for the division of Bareilly, I am informed, has deprecated the measure of confiding the Police to darogahs. It would be superfluous to speak of the merits and services of this gentleman, which, I hear, are about to place him in the Court which I am addressing.

4. I derive particular gratification from feeling myself authorized to say, that my sentiments in general are also sanctioned by the concurrence of Messrs. Cox and Tucker, the members of the late commission for the ceded and conquered territory, who, by the extensive circuit they made over the country, have possessed peculiar advantages in forming their judgment.

5. I need hardly mention that one of these gentlemen, Mr. Tucker, has likewise had long experience in the judicial department. I am persuaded that the zeal and ability with which he filled the important office of Judicial Secretary to the Government are not yet forgotten.

6. To the authority which I have already mentioned, I may also add, the recommendation lately made to Government by the present Board of Commissioners, for suspending the new arrangements indefinitely in the large district of Bundlecund. This recommendation cannot but throw doubt on the accuracy of the information which induced the Government to introduce the arrangement, in question into that country; and the doubt, in this instance, must be allowed to afford presumption in favour of the opinion, that the same arrangements have been prematurely introduced into the whole of the new territory.

7. The preceding considerations, I venture to flatter myself, may produce an effect which I certainly should not have been presumptious enough to expect from my own humble efforts; and the destruction of the tehsildarry system be at least suspended, till government have had time to weigh the additional information and arguments which have been, and may be submitted to them on the question.

8. Should that resolution be adopted, and the deliberations of Government end in the determination to give the system a further trial, means might, in my opinion, be without difficulty found to bring the control nearer, to guard against gross abuses in the patronage, and to prevent the powers confided to the tehsildars being perverted to serious oppression.

9. In submitting the accompanying paper, I do not know whether I have any apologies to make for the freedom, with which I have discussed the topics to which it refers. I will only say on that head, that I have not intentionally violated the respect due to the authority which I have addressed. If, in my anxiety to state my reasoning forcibly, any expressions have escaped me which can bear a different construction, I am persuaded they will be candidly considered with a reference to this declaration.

I am, &c.,

(Signed) J. STUART,

3rd Judge.

(A true copy.)

(Signed) W. B. BAYLEY,

Register.

IN THE BENARES DIVISION.

ALLAHABAD.

Para. 1. The calendar and reports, submitted by the magistrate of this zillah, exhibit a very small number of crimes; so small, indeed, that it proves too

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much for the Police, and compels suspicion that many offences are committed, which do not come to the knowledge of the magistrate. The contrary supposition would imply a degree of perfection by no means credible.

2. On one point these papers afford matter for pleasing reflection. They do not show a single case of gang robbery :—all the private information which I have been able to procure, leads to the same conclusion; and it is indeed obvious, that gang-robbery will not admit of concealment. I am also told, that the observation is generally applicable to the Ceded Provinces. [573]

3. This fact, compared with what happens in other parts of the company's dominions, appears highly deserving of attention. We have but recently received these provinces from the hands of a prince, to whose internal government we are accustomed to ascribe all that it reproachful; and they are free from gang robbery. Bengal has now, for a long series of years, been subject to a system, which was the fruit of the deliberate wisdom of the British Government; yet gang-robbery in that province is a scourge to the inhabitants.

4. Reasoning upon this singular circumstance, some of the judicial officers have been disposed to entertain the belief, that they must be connected with some peculiarity in our management. This inference must be allowed to be, at least plausible; and many reasons occur to me in its favor.

5. According to every account which I have heard of the Nawaub's Government, its only object was the collection of money; all care of justice, civil or criminal as utterly abandoned. To its efforts, therefore, I do not mean to ascribe this advantage enjoyed by its subjects. Its internal arrangements, and the principles of its management seemed, notwithstanding, favourable to the prevention of gang-robbery.

6. An aumil, or naib aumil, was stationed in each pergunnah, with a body of troops, which he could make use of at his own discretion. This officer, whatever oppression he might be guilty of himself, had a sufficient interest in his pergunnah, to incite him to secure it from the ravages of banditti, and the celerity and promptness with which he could act ensured success to his efforts.

7. But the principal circumstance which produced the effect, was, the authority maintained in estates. These, were always kept in a few hands, to guard against the obvious difficulty of forming frequent settlements, and collecting the revenues from a multitude of persons. Then, while the land-holder or farmer paid his revenue, little attention was paid by the Government or its officers, to what passed within the estate. The power of these men was consequently great. It enabled them, to preserve order internally among their dependants. It also enabled them to call forth, at pleasure, the strength of their estates farms, at it was their manifest interest to guard them from external violence.

8. There were, indeed, circumstances which prevented the neighbouring villages from being liable to attack, from their respective inhabitants. The chief persons in them, are frequently united by the ties of common descent, or family alliance. This connexion preserved a good understanding between them, which their inferiors durst not violate. Even when no bond of this sort existed a consciousness of mutual strength, and of the danger of retaliation, often produced the same observance. The powerful zemindars quarrelled and attacked one another; the petty zemindars had their boundary disputes and feuds; but robberies between village and village, were, I believe, and are to this day almost unknown.

9. Of late years, the injustice and feebleness of the Oude Government had suffered the evils which I have mentioned in the preceding paragraphs to reach a dreadful height. They are, however, very different in kind, from the disorders which exist in Bengal; and, I think, are far more easily remedied by

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a wise and vigorous Government. The strength of such a Government bears down all resistance, and the cure of open violence is simple and expeditious.

10. Here, we behold a society, which, for internal protection, was thrown in a great measure upon its own resources; a greater contrast than is presented by the Police administration of Bengal, can hardly be imagined. That system, if I may be allowed the expression, has no root in the native soil of the community. It is purely artificial, with so little adaptation to local peculiarities, that it would equally suit any country on the globe. British magistrates are placed over the districts. Each district is arbitrarily divided into square proportions of ten coss, and these sub-divisions, are guarded by small establishments of peons, headed by native officers of our own creation, called police darogahs; in the selection of whom no attention is required to any local fitness. The magistrate, in his endeavours to protect the community, must place his sole reliance on these establishments. The arrangement is not interwoven with any institutions that previously existed in the country; and it rigidly excludes the co-operation of all persons who possess any natural influence over the people.

11. In this *last* observation, I particularly refer to the landholders and other persons, having power and authority in landed estates. Nor is the exclusion of these persons from any direct share in the Police; all their weight if it had continued unimpaired, might still have had, indirectly and imperceptibly, a salutary effect in repressing disorders. But our system has also powerfully operated to extirpate their influence. Much of the ancient proprietary has disappeared before the operation of selling estates for revenue balances, and has carried away with it, the authority attached in all countries, and in none more than this to birth and hereditary possession *generally; the sub-division* of landed property which it has been a great object of the system to promote, and the admission of numerous shares to equal rights, have been in the highest degree unfavourable to the consequence of the land-holders.

sic. in orig.

12. This is the first point which I have chosen to select for comparison and discussion, as appearing to one, the principal cause of that weakness which is the chief feature of the system.

13. In maintaining this opinion, unless I greatly deceive myself, I may appeal to the several practice of almost all nations, originating, doubtless, in circumstances and feelings common to all mankind. The natural mode of managing men, is to employ the agency of those whom, from the relation in which they stand to them, they regard with sentiments of [574] respect and confidence. Accordingly, all Governments seem to have made the authority of these native leaders the basis of their Police; and any hired Police establishments which they maintain, are not intended to supersede the native Police, but to superintend, watch over, and aid its efforts.

14. To take an example, with which we are all familiar. In our own country, we all know what services the society contributes to its own protection. We know how much vigour is conferred on its Police, by the support which it receives from native gentry, from respectable land-holders, from the corporations in towns, and from substantial persons of the middle class in the villages. We can form some conception of the mischief which must ensue, if that support should be withdrawn, and an attempt made to compensate it by positive law and artificial institutions.

15. It is not indeed necessary to travel beyond the territory of this Government, in quest of examples to establish the principle. These limits, afford us some striking instances of the advantages which may be reaped by attending to it, and the evils which arise when it is neglected.

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16. At an early period of the British administration, that tract of hilly country lying between Beerbhoom and Bhauglepore was, in a state of extreme disorder. The inhabitants were in open arms against Government and its other subjects. A perpetual savage warfare was maintained by them, against the inhabitants of the plains, and they were proscribed and hunted down like wild beasts; so that I have been informed by a gentleman who was at the time collector of Beerbhoom, their heads were brought to him by basket loads. Such a state of things must naturally have excited the attention of Government, and have called forth all the ordinary means of prevention. Detachments were undoubtedly sent out; Police establishments formed, revised and corrected; instructions issued, and reports called for; but all, without any effectual improvement, till some sagacious mind saw that the only chance of managing the hill people was, by the influence of the hill chiefs. They were accordingly negotiated with; their confidence acquired; their interests engaged to us by stipends; the charge of their hills confided to them, and that wild country has ever since been one of the quietest portions of our dominions.

17. We have a more recent instance of the same policy, attended with the same success. Within the districts of Midnapore, there existed a considerable extent of forest country, called the jungle mehals; the inhabitants of these wilds are little better than savages, and their only principle of obedience seems to be, their devotion to their native chiefs: without sufficient attention to their peculiar character, this people had been included in the general system of internal administration. The immediate authority over them was given to Police darogahs, and by the operation of selling estates for revenue balances, many of their zemindars had been dispossessed. The effects of this violence on the habits of the people were felt by degrees. They sided with the discarded zeminders, condemend the authority of the Police officers, and were frequently guilty of great disorders. The mischief, however, had excited no particular attention, and might long have escaped observation, when at last some more than ordinary mismanagement drove them into open insurrection. Fortunately, at this critical juncture, Mr. Henry Strachey was selected to take charge of the district. His discernment and activity quickly discovered, and efficaciously applied, the proper remedy; many of the zeminders were brought back, and secured in their estates; their confidence was acquired, and their influence employed, to manage the inhabitants. The fruits of these judicious measures were soon seen, in reviving tranquillity; and I have since heard of no serious disturbances.

18. These are the most proper cases for illustrating the principle; because the peculiar character of the society showed the effect of the system in a manner that forced itself upon the attention. The symptoms were so strongly marked, that the disorder could not be mistaken. The people were so rude that they could be made to comprehend nothing but the authority of their chiefs; that, withdrawn, they immediatily fell into confusion. In those parts of our dominions, where the inhabitants are more improved, the same cause will naturally operate with less violence, because partially counteracted, by milder manners and more rational habits; its consequences, therefore, will be less distinctly observed. But to conclude for that reason, that it does not operate at all would be a great error. In my judgment, it may be traced throughout the country, as one principal source of the disorders which prevail.

19. But the system of Police darogahs requires to be examined in another point of view: I have explained the importance of these officers: I have shown, that with the British magistrate, they constitute all of the Police, which is not mere physical strength; all, which it possesses, of superintendence and authority. Are then the general circumstance of these men, their character, their qualifications, their estimation in the eyes of the people, such as to compensate to the Police for its other deficiency?

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20. This question, I fear, must be answered in the negative; their office is not on a liberal footing; their salary is trifling, being only 25 rupees per mensem; their duty is confined to the apprehension of criminals: from a necessity which arises out of their situation, they are often treated with rigour, and not unfrequently subjected to disgraceful punishments. After this account of the office, I need scarcely add, that it is not filled by men of education or respectability: the darogahs, in fact possess generally little consideration with the people; and by their qualifications are unequal to any but the most ordinary functions of the police.

21. How great must be the tendency of such a system to weakness will, I think, be evident, on the slightest consideration. The inability of the magistrate, from the multiplicity of [575] his business and the extent of his district, to control his officers, will aggravate the mischief: within a small circle round his station, the peace may be tolerably maintained, and the darogahs restrained from malpractices; but as this distance increases, his power will be less and less felt, till, in the remote parts of the district, it will become almost nugatory, and the darogahs be in a manner independent. Then, many of them will inevitably yield to the temptations to which they will be exposed by such a situation. They will not only neglect their duties and oppress the people, but even be emboldened to collude with criminals and the strength of the police will be turned against itself.

22. This is so natural a result of the arrangement which I have been stating, that it might have been presumed, without the authority of experience. But it does not rest on speculation. From the preamble to Regulation III, 1805, I observe, that the existence of this evil has excited the attention of Government.

23. With the subject which I have just concluded is closely connected another source of the defects, in our internal management. I refer to the want of a due support and encouragement to ancient and respectable families not being land-holders: this cause is indeed equally connected with the topic of natural authority, for it is obvious, such families form a portion of the natural authority of every country.

24. When the British first acquired the dominion of these provinces, they found a considerable body of what might be called native gentry. These persons were principally either the officers of the old Government, or, if not immediately in office, the descendants of ancestors who had acquired distinction and property, in the service of the State. Taken as a body, they were not deficient in the acquaintance with men and business, the knowledge and elevation of sentiment, which in a certain degree, seems always attached to the long possession of power and affluence.

25. To exclude these men from offices of trust and power, was a necessary effect of the British ascendancy; and from this exclusion, the decline and ruin of the majority of these families would soon follow as a secondary consequence.

26. Completely to guard against this consequence, was obviously impracticable; but it would undoubtedly have admitted of great palliation. Without too much burthening our Government, we might have reserved a considerable number of offices for natives, upon a liberal footing of confidence and emolument. These, would have been a resource to many of these families; would have maintained them in a decent state of respect and competency; and have enabled them to give their children an education, which would have preserved them from falling below the place which their parents had held in society.

27. But our Government has not appeared to think this object worthy of their attention. I have shown the nature of the offices assigned to natives

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in the police department. The same principle runs generally throughout all the arrangements for the Lower Provinces; as far as respects natives. It is a system of petty agency; it consequently offers no adequate encouragement to men of respectability. If therefore not the policy of the Government, it has at least been the tendency of their internal measures, to hasten the extinction of this class of men. Accordingly, the greatest part of these families have sunk under neglect and poverty; and their descendants have become confounded with the mass of the people,

28. To me it has been always a subject of deep regret that this course should have been pursued. Since I have been at this place, I have had opportunities to judge of some of the last of the race; and the very able assistance which I have received from them has given me a high sense of the advantage our administration might have derived, had means been taken to preserve the stock, and to make a proper use of their services.

29. The preceding observations refer to the general frame of our Police, and to the persons in whose hands it is trusted. Other causes of inefficiency may be pointed out in the distribution of the powers confided to those officers, and the regulations under which they act; causes honourable indeed to the Government, and to the national character, as they originate in the mildness and humanity of our administration.

30. The Native Government, in its best times, was stern and severe, like all other despotic Governments; more awake to the necessity of public order, than alive to the feelings of humanity. The state was all; the subject nothing. No anxious consideration for individuals restraining them from trusting their agents, with almost unlimited powers. Their officers were enabled to act with celerity and effect. They held in their hands all the means of prevention. As no scrupulous apprehensions of oppressing innocence, embarrassed their proceedings, they were tolerably secure of reaching the guilty; rapid executions impressing the imagination with terror, and connecting the ideas of the crime and the punishment, completed a system well adapted to overawe men's minds, and to maintain the public tranquillity.

31. Upon what opposite principles the British Government acts is well known. Their constant aim is to reconcile the support of public order with a due attention to the honor, the lives, and the fortunes of individuals. Out of this tenderness for the people, arises a jealous anxiety that the powers given for their protection shall not be perverted to oppress them. Hence the authority of their officers is contracted within narrow limits; hence numerous checks, multiplied formalities, and inevitable delays. The human maxim, that the safety of the innocent is of far superior importance to the punishment of the guilty, being the corner stone of our criminal system, many offenders must escape, and their impunity will naturally operate to increase crimes.

32. Even in our own country these beneficient and lenient principles are thought to render our Police weak though supported by all the strength of society, by the intelligence and [576] public spirit of, perhaps, the most enlightened and public spirited nation of the globe. Can we then be surprised that the same maxims have been attended with great disorders, when introduced among a people whose habits have been formed, under despotism, who hardly possess the name of public principle, and who have been absolved, as I have observed, from the authority of their native leaders.

33. Such are the prominent reasons to which I ascribe the weakness of our Police, and the disorders which prevail in the Lower Provinces. On subjects of this nature, however, unanimity of sentiment cannot be expected; and I am aware that my opinion will have to encounter respectable authority.

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34. Gang-robbery, it is alleged, exists chiefly in Bengal; and is to be ascribed, not to any defects in our system, but to the local circumstances of the country, and the peculiar character of its inhabitants.

35. The first cause assigned is the nature of the country in which labyrinths of forests and rivers afford refuge and shelter to banditti, offer favorable opportunities to attack passengers, and enable them to elude pursuit. This is certainly a very sufficient cause, as far as it goes; but it seems much too partial to account for the general effect since it cannot be denied that decoity prevails in several of the districts, the local circumstances of which offer no such advantages.

36. The second and only other cause advanced, is of a nature to rob the unfortunate sufferers of all claim to sympathy, by casting the whole blame on themselves. The inhabitants of the other provinces, Behar for instance, it is said, owe their safety to the manliness of their character, which defies assault. The natives of Bengal are paying the natural penalties of cowardice. Their villages are fired, their property pillaged, their women ravished, and themselves tortured and assassinated, simply because they are poltroons.

37. This hypothesis, as it implies a sort of moral dispensation, is captivating; but I conceive, will not stand the test of deliberate examination. If indeed the dacoits of Bengal were always foreign invaders; or, though not foreigners, were (as sometimes happens) a peculiar class of men reared in woods and deserts apart from the rest of mankind, and inured from youth to their savage occupation, it might be argued speciously enough, that their success arose, from the pusillanimity of the people. But it is very well known, that in many of the districts, the banditti spring up from the very bosom of the community. In these cases, I must think the theory plainly, inadequate to the solution of the facts. For how can it be explained, that the selfsame people, who supply spirit for the assault, should be so miserably deficient in resolution for the defence? Cowards, as they are represented, they might still, it should seem, take heart against their brother cowards. In truth, they do not appear to merit the imputation. They have often made a very brave defence, and if the instances are not more numerous, it is not surprising that their spirits have sunk under the long pressure of so grievous a calamity. They who think so meanly of the Bengalese, surely forget, that, at an early period of our military history, they almost entirely formed several of our battalions and distinguished themselves as brave and active soldiers.

38. In addition to those internal presumptions, there exists external evidence against solidity of this account. Gang-robbery is certainly much less frequent in Behar than in Bengal. But the explanation, which I am opposing, assumes, that it is hardly known in the former province. Now I beg leave to appeal, both to the actual state of the province, and to the records of the Court of Circuit, and Nizamut Adawlut, as affording abundant matter to disprove this notion. A very remarkable instance occurs to my recollection, which happened a few years back in the district of Tirhoot. A party of banditti established themselves, and reigned, without control, in the populous town of Hagrypur, close to Patna, and not far distant from the magistrate's station; to such a pitch had their audacity, and the subjection of the people, arisen, that their chief, on the occasion of a marriage in his family, actually set in State, and compelled the respectable inhabitants to attend, and offer him their congratulations. These men, were at length seized and brought to justice; their trial is to be found among the records of the Nizamut Adawlut, and may serve for a multitude of proofs, that whatever privilege the men of Behar possess over their less fortunate neighbours of Bengal, cannot be ascribed to their personal qualities.

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39. All parties however agree, that the same system has been attended with very different results in the two provinces. There must, therefore, be some way of accounting for the difference; and as I reject the explanation commonly given, I may be expected to offer one more satisfactory. But it is one thing to refute an erroneous account, and another, to give the true one. The arguments which I have urged against the causes which have been assigned, will lose nothing of their validity, though I myself should be unable to point out more adequate causes. To the public offices, who have local experience, I must leave the task of explaining the circumstances which have enabled Behar so much more successfully to resist the disorganizing principles which appear to me to have done the mischief in Bengal; only venturing to suggest, that the reason may be, perhaps, found in the different state of the landed property. [577]

40. But even Behar, it is said, is running the same course with Bengal; the influence of all who were respectable, dying away; the people first dissolving into a dispersed, unconnected multitude, without any points of union, any sufficient power to embody them for selfdefence; the vicious and disorderly, encouraged by these advantages forming combinations to prey on the rest of the community.

41. What may be thought of the weight of the preceding reasoning I know not. A very few years back I should have been afraid in advancing the arguments which I have offered of exposing myself to the imputation of singularity. I have now the satisfaction to find, that some of my conclusions, at least, are sanctioned by the highest authority. The preamble to Regulation XII, 1807, declares, that the Police establishments in the provinces, those establishments on which we have relied for 16 years are inefficient, and the intention of that regulation is to strengthen the Police, by engaging in its service, persons whose character and situation give them authority among the people.

42. How far, indeed, the means adopted, are likely to effect so desirable an end, is I fear, very questionable. On the one side, I observe great sacrifices. On the other, no adequate inducements. Pecuniary indemnification the regulation does not promise generally; and in proportion as this resolution is deviated from, the plan will become costly. In addition to expense, the Police aumeens will be called on for no inconsiderable sacrifices of time, and ease, and, in many situations, where gang-robbery is formidable of personal safety. But the responsibility, I imagine, will be the great objection to the Foujdarry Adawlut and the Court of Circuit; things, the contrast of which unless impelled by very powerful motives, it is the aim of every respectable native during life to avoid. On the other hand, what are the inducements? Public spirit, I think, will not be mentioned. And I see nothing else, but the temptation of being raised to the same level of dignity with petty Police officers; not quite that indeed, for the aumeens will be to a certain degree subordinate to the darogahs. The event, I sincerely hope, will be contrary to my expectation; but I think it impossible that many natives of character will be brought to accept the new office: some respectable men may, perhaps, undertake it, from deference to the wishes of Government; but in that case, they will take good care not to commit themselves by an over officious zeal.

43. If I have been at all sucessful in explaining my sentiments, it will readily be collected, from what I have said, that I must entertain great doubts, on the expediency of the innovations which have lately taken place in these provinces. But, as connected with the immediate object of my consideration: the Police, they present themselves to me in a light peculiarly unfavourable.

44. The Police in these provinces, before the late changes, rested upon the zemindars and tehsildars.

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45. In a former part of this report, speaking of the zemindars of the Ceded Provinces, I have attempted to explain the causes which operate to make the influence of these men, favourable to the tranquillity of the country at large. The same cause, to a certain degree, still exists in Benares, and ensures a very reasonable portion of security to the fixed inhabitants; at the same time it will be easily understood that this protection does not extend to strangers, travellers, and passengers. We find, in fact, that these persons are the chief objects of crimes committed for the sake of lucre. There is no doubt that the zemindars are frequently the instigators; and even when that does not happen if left to themselves, they regard with indifference, the sufferings of men who are without the pale of their domestic ties.

46. A state of things, however, which offers to our hand the security of the great body of fixed inhabitants, in an admirable basis upon which to build a Police. All that was in my judgment required in addition, would have been to preserve that foundation, the zemindary system itself from decay and rapid changes; and next, by instituting a vigorous control over the zemindars, to compel them to extend their protection to strangers.

47. The present zemindary proprietary is menaced with destruction from various causes. The first and principal is, the minute division of estates by the Mahomedan and Hindoo laws of inheritance. The operation of this cause is already so visible in the Benares province, that petty estates will be found with 50,100, and even more co-sharers. It would be foreign from my present purposes to enlarge on the ruinous consequences of such a state of property to the owners, the inconvenience from it to the revenue, its effects, to overwhelm the courts of justice with a multiplicity of suits relative to scarcely tangible interests, or the injurious influence of the litigiousness which it unavoidably breeds on the morals and happiness of the people. But it is evident, that in estates where such anarchy prevails, no persons can have sufficient weight to perform any service for the Police.

48. As landed property in this province was virtually a boon from the British Government to the present possessors, they would gladly have received it, on any condition which the public welfare made desirable; I cannot, therefore, but lament that at the time the gift was conferred, the consequences I have stated were not foreseen and guarded against, by limiting the partibility of estates. Even now, the Government, I think, should interfere in its legislative capacity. The mode and extent of the interference are, indeed, questions of delicacy; but the interference itself, is plainly made necessary for the public welfare, and would be justified by that necessity. If the sacrifice of rights be objected, I answer, that I should propose to sacrifice no rights that were not mere shadows; unprofitably engrossing the attention of the wretched claimant; involving him, in unavailing litigation, and diverting his time and industry, from a more advantageous channel. Lawyers act without scruple on the maxim "*de minimis non curat lex*;" and I do not see why the same license may not be taken by the lawgiver. [578]

49. As far as revenue is concerned, Government, I am aware, have applied a partial remedy by Regulation VI, 1807, which provides, that no share of a zemindarry shall be saparated, and erected into a distinct estate, unless it will bear a jumma of not less than 500 rupees. But this regulation does nothing to remedy the internal confusion to which the multiplicity of shares give occasion. The right to separation, however is very important; and the shares to which it is denied, must lose much of their value by the measure. It therefore assumes the principle, that the interests of the zemindars, must give away to those of the public; and after going so far, there seems no good reason for not going as much further, as the same end may require.

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50. If this great evil could be corrected the principal remaining danger which menaces the proprietary, is an incapable or unfaithful administration of the revenue. Whenever this cause unhappily exists, and oppressive exactions are added to the heavy demands of government, many of the zemindars necessarily sink under the burden, and lose their estates for public sale.

51. It is also obvious, that the pecuniary embarrassment which these causes create, will often terminate in private alienation, or in what amounts to the same thing judicial sales. Abstracted from them, private alienations, I imagine, would not be numerous; the people clinging to their estates, with tenacious fondness. Various accidental events, indeed, must be expected occasionally to involve the proprietors in pecuniary distress; but there seemed no reason to apprehend from the operation of these causes any such rapid changes, as would seriously have affected the zemindarry Police Agency.

52. The necessity of putting bounds to this discussion, restrains me from entering into the specific remedies which I should have suggested for the mischiefs, actual and possible, which I have enumerated; I must therefore assume that proper means would have been adopted to keep up some authority in estates, and the body of proprietors guarded against violent changes. The next object would have been to compel the proprietors to render faithful services to the Police, not only by protecting their dependants, and abstaining from injuring their neighbours, but by watching over the safety of the traveller and stranger.

53. To state all the measures I should have proposed with this view, would lead me into too much detail. The control is the great point; and for that, I should have despaired of making any more effectual provision than existed in the superintendence of the old tahsildars. From the liberal footing on which these officers were placed, they derived weight and authority with the people; their revenue transactions with the Zemindars gave them a stronghold on that class of men, made them intimately acquainted with their characters and conduct, and put in their power opportunities, peculiarly favourable, of acquiring the local information essential to good Police. How comparatively destitute the new darogahs must be of all these advantages, it would be waste of time to demonstrate.

54. But if the union of Police and Revenue powers was favourable to the strength of the Police, as far as the tehsildars were concerned, I must acknowledge that in another important point, the control of the magistrate, it was liable to objection. The revenue is of such primary consequence, that any objects that come in competition with it will necessarily give way. On this ground, probably, the nomination to the tehsildars was, in the collector, who on the same principle, if he had secured the revenue by his choice, would be apt to think that he had done enough. Then the two duties would occasionally clash; and the Police of course, suffer in the conflict. Often too, the duty of the revenue would be made a plausible plea to the magistrate, for neglect and inattention to the other duty. He would thus frequently find himself without any person to send him regular information, and duly execute his orders.

55. A situation in which the magistrates made so little figure, would naturally disgust many of them with the system, and dispose them to undervalue the good it contained, which indeed lay somewhat deep, while the evil was on the surface. Zealous men of business inclined to over-rate the advantages of order and precision, and the formalities and machinery of office, would be peculiarly impatient at the obstructions and irregularities which they experienced.

56. An obvious and effectual mode of surmounting the difficulty, and of powerfully strengthening the magistrate's arm, would be to place tehsildars under his sole authority, by giving him the collection of the Revenue; such an arrangement would indeed be inconsistent with what is deemed, a fundamental maxim of

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our code, that judicial and revenue functions shall not be united. How far this principle ought rigorously and invariably to be observed in all situations, and under all circumstances is a very serious, and in my judgment, by no means a clear question; but without proposing what might perhaps be generally thought so violent a cure, the inconvenience did not strike me in so formidable a light, that it would have induced me to change the tehsildars for Police darogahs. A measure recently adopted, which compelled the tehsildars to maintain a regular establishment for the sole purpose of police, with a darogah to be approved by the magistrate, went far to remedy one part of the inconvenience. To remedy the other defect, and to secure some attention to Police, in the appointment of tehsildars, the judicial officers should have been allowed some voice in their selection; their nomination, for instance, might have passed through the court of appeal and circuit; and here I may be permitted to observe incidentally, that the proper choice of a tehsildar would almost always have secured a good Police darogah.

57. But the new arrangements have struck at the root of all such views. They have totally changed the condition of the tehsildars and zemindars, and trust to Police darogahs, as the main support of the Police.

Here, perhaps, I shall be reminded that the new system continues the responsibility of the zemindars. I see indeed that it is so declared; but I do not perceive that any means have been adopted to effectuate this intention. [579]

58. The original regulations for Benares were framed by a gentleman who had a long and intimate knowledge of the province. Both his rules, and the traces of his sentiments left on them, show us his opinion on these subjects. He could not fail to perceive, that the good order of the province mainly depended on guarding against violent changes in the body of the landed proprietors. He was also aware, that the ignorance of the zemindars; their improvidence and turbulent character, would long require their subjection to a vigorous control, equally with a view to their own welfare, and the interest of the public. Accordingly he placed them generally, under the authority of the tehsildars. At the same time, he held out to them the prospect of independence from this restraint; but not, as a gratuitous gift. He instituted a test for determining the fitness of those who might claim the privilege, which made it, in some sort, the reward of prudence and good conduct; and by that very precaution he took care that emancipation, should be a gradual process. Before a zemindar could be made huzoory, he exacted security from him, for the punctual payment of his revenue, and the faithful discharge of his Police duties. Those who could not give this pledge that their liberty would not be abused, to their own and the public detriment Mr. Duncan thought, ought to be left under guardianship. As this scheme was well suited to the habits and conditions of the zemindars, so it was also calculated to restrain the zemindars from oppression. Any security on their part would naturally prompt the zemindars to struggle to release themselves from a control, under which, if well treated, they would be contented to remain: and every instance of emancipation operated on the tehsildar, as a diminution both of his profits and his consequence. As an encouragement to zemindars who might raise their views to independence, and to assist them in providing the required securities, Mr. Duncan allowed them a moiety of the tehsildars percentage on their revenue, which was taken from the tehsildar.

59. In the late arrangements, the policy dictated by Mr. Duncan's plan has been wholly abandoned. The zemindars have been stimulated to claim their independence, but the pecuniary allowance annexed to it, has been withdrawn; and, as a kind of indemnification, they have been exonerated from the securities which were originally made the condition of the privilege. The regulation which introduces this measure. observes, that for the revenue, the estate is sufficient security; which is tantamount to a declaration, that

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provided the rent be paid, who may be zemindar is considered a matter of indifference. On the security, with relation to good conduct, the regulation proceeds to remark, that the zemindars are of course amenable to the laws; now that consideration, I beg permission to remark, could not have escaped Mr. Duncan. Let me solicit justice to that gentleman's views. The letter and the spirit, of his rules evidently show that the personal deportment of the zemindar was the intention of the security, but his conduct as a Police officer; and for that object I think he must be allowed to have judged rightly, that somewhat more was requisite than a responsibility common to him, with every individual of the community.

60. From these observations I have purposely excluded all mention of the pecuniary liability of zemindars for thefts and robbers. It is universally acknowledged to be a dead letter.

61. But I may be thought guilty of a more important omission, should I neglect to notice that the new system also includes the tehsildar who is to act as a Police aumeen, and possesses, concurrent authority with the darogah. I must confess, however, that I augur no good from this co-operation. To place officers, almost independent of each other, to perform active duties of the same nature, within the same limits, is, in my humble opinion, a contrivance ill-suited to the native character. I perceive no rule by which the darogah and the aumeen are to adjust the balance of their respective powers; and I see much reason to apprehend that they will either unite in a collusive agreement, or by their contention, when those motives may not influence them harrass the people, and impede the public service.

62. I must at the same time, observe that this arrangement, whatever may be its merits or defects otherwise, is liable to an objection, much urged by many who were adverse to the old system. It unites Police and Revenue powers in the same hands. It may, indeed, be observed that the Police is not to be confided to the tehsildars indiscriminately, but to those alone, whose superior character and good qualities will warrant the trust; still, as I am happy to perceive, enough is done, in spite of the qualifications to explode the maxim, that the union of these two ingredients of Revenue and Police must necessarily form a deadly compound. But I venture to say further on this point, that no man ought to be appointed a tehsildar, who is not fit to be trusted with the power of a Police darogah. A discreet collector, in chosing his tehsildars, would never lose sight of this principle; and when any collector did, the authority placed to superintend him ought to have corrected his error. Now, if the power of Government was adequate to compel such a selection, it might have been applied to the tehsildars of the old system; and then, as far as respected Police, there would have been no urgent need of change. If, on the other hand, all the power of Government was inadequate to that object, where is the security for a better choice of Police darogahs?—In the magistrate's sense a duty?—And are magistrates, more than collectors, inviolably governed by a sense of duty. Are they so much easier to be controlled?

63. But the tahsildars, to whom the functions of police are now to be trusted, it may also be said, are very different from the old tahsildars. They will be reduced in authority, in consequence, in emolument. They will thus be disarmed of the power to do harm: and what, in my turn, I must be permitted to ask, will become of their power or inclination to be good? Will they escape, unimpaired from the process? I have always been taught to think that in reasonable degreees and under proper limitations, distinction, authority and affluence, are some of the most powerful instruments of good, and afford some of the strongest excitements to upright conduct.[580]

64. To the British European officers, this reasoning has been wisely and liberally applied. They have been placed, in circumstances so

advantageous, that prudence and virtue unite to secure them from the influence of base and sordid motives. Are the natives of Hindostan a different order of beings, that they are to be stinted into honesty, and degraded into principle?

65. And this consideration, leads me to the abolition of the former tehsildary system, to which in fact, these police arrangements are subordinate. Simply, with a view to the police, the new arrangements I presume, would never have been adopted. Discarding theories on either side, and judging by the solid test of experience, the Benares police was clearly more effectual to its end, than the police of the provinces below. To say all in one word, we had hardly any decoity, and the little which did take place, happened principally on the Nawaub's frontier. Accordingly, the Nizamut Adawlut, in their letter to the Vice-President in Council, dated the 27th December 1805, speaking of the proposed change, do not seem to expect that it will be attended, with any positive advantages to the police; all they say of the Bengal police, is, that it will not be attended with ill consequences.

66. Now it is obvious the Nizamut Adawlut and the govenment would never have acted, on such negative views. We must therefore look for some ulterior motives, in the innovation; and this undoubtedly was the resolution to abolish the old tehsildary system. The former police, rested on the system, and was involved, in its fall.

67. They who regret the loss of the police, and think as I do, that the change is likely to be followed by many evils, must endeavour to find their consolation, in the general benefits of the measure to which it has been sacrificed. But this is a consolation which I cannot reap; thinking the principal measure, open to still more powerful objection than those which I have made, to the accessary one; and notwithstanding the discredit into which the tehsildary system has fallen, professing myself to be its friend and advocate.

68. The motives which led government to this great measure, I have not been able to learn, from any authority. The preamble to the regulation which introduces it, observes a silence on the reasons, not usual on matters of far less importance. But I hear vaguely, that the system was attended with great abuses, and that by its abolition, government will ensure a considerable saving.

69. Nowhere perhaps has the argument from the abuses against the use, led to so many errors, as in this country; yet nobody I trust, carries his reasoning so far as to maintain, that every system must be destroyed, which is not free from abuse. Proceeding with that rigour, none of the institutions of government would escape. I am told that corruption is not unknown, in the revenue administration of the Lower Provinces; and in all the provinces, I am sure, that if gross abuses could be a reason for the downfall of the present judicial establishments, they would not stand another hour.

70. To justify the overthrow of institutions which have long existed, and have tolerably answered the purposes of their institution, a general vague charge of abuse, is not enough. It seems reasonable to require that the abuses, should be accurately stated; that it should be seen, whether they are inherent in the accused system, or merely accidental and casual; whether they do not admit of palliation and amendment; what may be the good by which they are compensated; finally, and above all, what is to come in place of the system proposed to be abolished?—A sober dispassionate discussion of the Benares tehsildary system, upon these principles, I have yet to see. Meantime, without pretending to deny that the system like all human systems, carried within it the seeds of evil, I could pe

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that many of the alleged abuses were accidental, others, gross deviations from the system; that those most clearly connected with it, admitted of palliations; that on the whole, the good predominated; and, lastly, that there exists no security against greater evils in the system, which is to come in its place.

71. On the points stated in the preceding paragraph, I propose to make some observations. I must, however, previously notice the disadvantage which I lie under, in this part of the discussion. Had the Benares tehsildary system been extended, like the arrangements in the provinces below, over a great tract of country, divided, among a number of officers, all reference to individual character would have been superfluous; because in that case, the great number of officers, would have afforded room for a balance and compensation of their different personal qualities. But the Benares province, in which alone the police tehsildary system has been tried for any length of time, it must be remembered, has constituted one single office, and has been, in very few hands. To form therefore a fair estimate of the abuses which have existed, reference must be had to the character of individuals; and delicacy and propriety forbid my entering upon such an examination; what weight is to be allowed to this consideration in the argument, I must leave in silence to the prudence of the Nizamut Adawlut and the government.

72. This same circumstance, the whole province being committed to the charge of one individual, may however be mentioned as one source of abuse, not having any natural connexion with the tehsildary system. To shew the magnitude of the trust, it is enough to say, that the collection amounts to half a million sterling. This, upon general principles, was a greater temptation than it was prudent to offer, to any individual. But this is not the only, nor the chief point of view, in which this fact deserves to be considered. They who are at all acquainted with the native character, can judge of the difficulty which the collector of so great a district must find, in restraining his native agents from abuses. I am [581] persuaded that no union of intelligence, activity and integrity, would prevent numerous abuses, in such a situation. What must happen, when there is a failure of any of these qualities, may easily be conceived.

73. Another cause is, the distance and consequent weakness of the controuling power. If government are unable to prevent abuse, in the districts below, and almost under their own eyes; greater abuses must have been expected *a fortiori*, at this distance, even if the system had been the same. In appreciating the abuses charged against the system, great allowance is evidently due to this most important consideration.

74. But I must acknowledge that some abuses have been alleged, which I cannot account for, by any of the causes which I have mentioned. It has been said, that almost all the tehsildarries in the province, have been monopolized by two or three opulent individuals. If this took place, as I fear to a great degree cannot be denied, it was certainly a great evil, and a most gross deviation from the whole principle and spirit of the system. But I cannot concede that it proves the tehsildary system itself, to be a bad one; my sole inference from it, would have been, that government should have exerted its wisdom, to effect a more vigorous controul.

75. How indeed, so glaring an abuse should have so long escaped the vigilance and correction of the board of revenue, and the government, it is not easy to understand. I can only explain the fact, by a circumstance which I have before adverted to; the disposition to consider the tehsildars office merely as connected with the revenue, without sufficient reference to it, as a police trust, much less, as a fund for respectable men. The circumstances which have happened to a very respectable tehsildar in this

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province, are so well calculated to support this conjecture, that I cannot forbear giving a short history of his case.

76. This person's name is Akbarally Khan, nephew to the historian Ghollaum Hossain, and tehsildar of Sheopore, one of the smallest pergunnahs in the province. His pergunnah adjoins the city; and on the occasion of Vizier Ally's insurrection, he conducted himself in a manner that gave the highest satisfaction to Mr. Davis, the magistrate. That gentleman, in consequence, warmly recommended him to government; and suggested, that he should be promoted, on the first vacancy, to a larger pergunnah. The government fully concurred in Mr. Davis's sentiments on the merit of Akbar Ally Khan, and directed Mr. Davis to give him a public written testimonial of their sense of his services. But they did not think proper to adopt Mr. Davis's recommendation, that they would order him to be promoted; observing that, by the Regulations, the appointment of tehsildars was vested in the collectors.

77. Many years had elapsed from this event, when the strong representations made by Mr. Deane, then magistrate of Juanpore, on the abuses in the patronage of the tehsildary office, and the fatal consequences of it, to the police of his district, forced the subject upon the attention of government.

78. Mr. Deane had represented that many of the pergunnahs were held in the names of the servants and dependants of one person was in fact the tehsildar, and enjoyed all the authority and emoluments of the station. Instructions were in consequence, transmitted to the collectors and the magistrates, to ascertain and report the real holders of the tehsildaries. Their answer showed that Mr. Deane's complaint was too well founded; and strict orders were accordingly issued to correct the abuse.

79. But among the persons who had thus irregularly ingrossed many of the tehsildaries, was Rajah Oditnarrain, the Rajah of Benares; and the peculiar claims this person possesses to the indulgence and consideration of government, induced them to exempt him from their general orders, and to direct that his pergunnahs should not be taken from him, but allowed to drop in; at the same time, it was explained, that the Rajah was not to be permitted to continue this system.

80. A few months after these orders had been issued, a person named Deharam, one of the Rajah's dependants, who had been appointed to the large pergunnah of Mohommedabad, died; Mr. Morrieson was at that time acting, as collector. As register to the city court, he was well acquainted with the character of Akber Ally, and thought this, a proper opportunity to do justice to his merits. Mr. Morrieson accordingly recommended him to the board of revenue for the vacant situation; stating his claims, and acquainting the board, that, notwithstanding the honourable testimonial which he possessed of his services, he had during so many years, remained unrewarded and in the smallest pergunnah of the province. Mr. Morrieson might have added the collector's opinion of Akbar Ally's character, contained in his report to the board of revenue on the tehsildars, dated 20th October 1804. I transcribe it verbatim. "Syed Akbar Ally Khan, who is the tehsildar of "the pergunnah Havelly Sheopore, which yields a jumma of Rs. 35,991. "12 As per annum, is a very able and respectable man; is punctual, in the "discharge of the revenue of his tehsildary; is perfectly correct, in the duties "of his office; always resides in his pergunnah, and is fully competent for "the trust he holds."

81. The board of revenue were pleased to adopt Mr. Morrieson's recommendation, and Akbar Ally was accordingly appointed; and the orders of the board containing his appointment, dispatched to Benares. Before

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they had arrived however, Mr. Morrieson had resigned the charge; subsequently, the Rajah preferred a petition, which was forwarded to the board of revenue, stating, that not having been able to dispense with the attendance of Deharam near his person, another of his dependants, by name Sheolol Chobey, had been some time in charge of the pergunnah; and praying that this man might be appointed tehsildar. His representation was successful; and Akbar Ally's appointment was cancelled. [582]

82. In communicating these new orders, the board were pleased to direct that attention should be paid to Akbar Ally's merits, on some future occasion. But after what he had experienced, this mark of the board's attention could have afforded him very slender consolation. In fact, he continues to this hour, tehsildar of the petty pergunnah of Sheopore.

83. Will it however be urged, that the abuses I have stated as extensive, are an evil inherent in the system; since they prove that the temptation to abuse was so powerful, that it baffled all controul. This objection I have already partially anticipated, by observing that the whole province, need not have been given to one man. If the objection be applied to the tehsildary system, under any distribution of the province, I must observe, that it proves too much: for in that case, let the real meaning of this argument be considered, it amounts to this; that generally speaking, the government have so little confidence in their servants, and are so little able to controul them, that they cannot venture to have any offices for natives, on a liberal footing, lest they should become venal. But, in this view of the case I do not see how any arrangement is to cure the evil: after all, we must have native agents, and we must trust them with power, which, upon the very facts assumed by the objection, will be perverted to the purposes of exactions. The new office, therefore, however humble in appearance, will bear a value proportioned to the facility of abuse. There will always be unprincipled men, determined to take illicit advantages, and indifferent about the means. There will always be weak men, who will allow the officers about them, to convert their patronage into profit. There will be thus, as much corruption, under the new, as under the old system; with this difference that this new corruption, will be more sordid and disgraceful, and its consequences, more pernicious. What has taken place of late years, in the provinces below, where business, as I have before observed, is chiefly conducted by petty native agents, would, I fear, afford sufficient evidence that these observations, are not mere theory.

84. The tehsildary office was so respectable and so liberally rewarded, that it by no means followed, because a person paid a consideration for it, he looked to illegal profits: but admitting that, in many cases, those who purchased, would indemnify themselves, in that way, their station and their advantages, upon the ordinary principles of human nature, were a sort of security, that they would observe a certain moderation and decency, in their misconduct. In the case of petty officers, there is no such restraint; they have nothing at stake but a bare subsistence; they are exposed to great temptation; and if they once give way to it, the fear of detection will only stimulate their rapacity. They will descend to the vilest exactions, and their gains will often be wrung, from the poorest and most helpless of the community. It would be curious to know how much is annually levied by police darogahs, commissioners of petty causes, commissioners of distraint, and the various retainers to the courts; much more, I am persuaded than government are at all aware. The corruption of a collector, and the oppressions of tehsildars, make a noise, and excite scandal; petty officers fleece the people rupee by rupee, and little attention is attracted: the items are trifling, and we are apt to forget that the total amount, may be enormous.

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85. In making these remarks, I am not afraid that I shall be suspected of any sympathy for the abuses attached to the system, which I have been defending. Sensibility shrinks from the name of corruption; the indignation that would sweep away, without further question, every system in which it lurks, may be amiable; but to perform solid service, public men must look at these things, odious as they are, with cooler feelings.

86. The abuses which I have hitherto mentioned, were, in a great measure, foreign to the tehsildary system: but the oppression of the tehsildars themselves, has been much insisted on. In forming a judgment on this point, it is proper to take into consideration the accidental causes which I have mentioned, particularly the great extent of country placed under one collector, and the distance of the controul: after allowing for the operation of those causes, I see no reason why the tehsildars should have had power to practise greater abuses than the other native officers attached to the revenue and judicial departments. One of the abuses alleged against the tehsildars however, on account of its magnitude, deserves to be specially noticed. They have been charged with contriving to defraud the zemindars, of their estates: a notion of this sort, undoubtedly prevails; but I have not been able to ascertain with any precision, the extent of the alleged grievance, or the means by which the fraud was supposed to be accomplished. If, indeed, such things have commonly happened, since the province was settled, and the revenue of the zemindars fixed in perpetuity, it is a fact pregnant with very melancholy inferences. The tehsildar was a receiver of revenue, and an officer of police; and in both characters, had very limited powers. The tehsildars were controuled by the collector; the collector, by the board of revenue; the board of revenue, by the government; then, to check the executive officers, came the judicial authorities, the judge of the district, the provincial court of appeal and circuit; and last the high court of the sudder dewanny and nizamut. Are we to believe that the result of this costly and elaborate organization was, that persons, in the situation of revenue receivers and police agents, could not be prevented from defrauding people of their estates?—They who credit this conclusion, ought not to be very sanguine about the effects of any new arragement.

87. A jealousy has been entertained by some gentlemen, of the tehsildars keeping the people, at a distance from the British officers. This effect must have happened, in two ways; either from the dread of their power, or from the influence of their character. On the first head, I must repeat what I have already hinted, that if government, cannot devise an effectual controul over officers in the circumstances of the tehsildars, there can be no rational hope of improvement from any new system. The cause is desperate. On the weight which the tehsildars might possess, by their character and respectability, I must [583] contend, that though, like every thing human, it was liable to abuse, that influence on the whole, was beneficial and salutary; no country in the world, as I have repeatedly observed can be well governed, without this natural authority; and if the people are disposed to depend on it, too servilely, the evil can only be effectually cured, by ameliorating the general condition of the society. Now this, in my humble judgment, cannot be a hasty operation, nor be accomplished by rules formed, on abstract reasoning; however benevolent, in the intention. To improve the general condition of the people, we must secure some hold, on them; our plans must be built, on the existing basis of their ancient institutions, and adapted to their habits and manners; and we must engage in the execution of them, those whom they can understand, and to whom they will look up, with confidence and respect. By degrees, proportioned to the capacity and uprightness of the British officers, what might appear too harsh, in the authority of these native leaders, and unreasonable and

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injurious, in the customs of the country, would be mitigated, and the people led to know, and to assert their rights. If we attempt to reverse this order; if we begin, by destroying all that is known and respected, we shall inevitably introduce a thousand more evils, than we correct; society will be thrown into anarchy, and all our efforts wasted, in a vain contest with its vices and disorders.

88. Petty officers, it is thought, will not overawe the people; will not prevent their reaching the British officers, with their grievances. Granted that it may be so, at first, what will be the conclusion? The people, unfortunately, will not only, not fear, but they will despise such officers; they will be discontented, with all they do, *right* or wrong. Feeling themselves emancipated from all restraint, a spirit of litigiousness will go forth, among them, and vent itself in complaints, till the channels of justice become choaked. Then, by the sure course of things, one extreme will terminate, in the other. Redress will be impracticable. The officers will perceive their strength; they who complain against officers will become rare; and the people will be subjected to the odious harrassing oppression, of a multitude of petty tyrants.

89. And is it not at length, time to consider what may be the influence of these principles, on the character and morals of the community. As we proceed, these provinces will soon present the singular spectacle of a great empire, the government of which, rigidly excludes its subjects from every object of fair ambition, which, in the pursuit, could stimulate men to cultivate their faculties, or, in the possession, enlarge their understandings and elevate their minds. The natives may accumulate wealth, as merchants; they may be proprietors of land; but these occupations, as they are managed in this country, have no great tendency to raise the character. Beyond them, with the rarest exceptions, there is nothing to which the people can aspire, higher than the command of a platoon of seapoys, or the possession of some petty civil office, insignificant in its functions, and paid with a salary, hardly adequate to a bare subsistence. My speculations may have perhaps misled me, but I am persuaded that very unfavourable effects from these causes, may already be traced, in the habits of our native subjects; and their long continuance, must, I think, infallibly end, in reducing the whole population to one ignorant, grovelling, litigious, and profligate herd.

90. But I may be charged with exaggerating the consequences, of the late arrangement; I may be reminded, that the tehsildarry office has not been abolished; and that tehsildars will still be maintained, on a liberal footing. I must be permitted to answer, that my experience of the past, gives me no confidence in such assurances. Should such declarations be made by government, it would be superflous to profess my implicit reliance on them. I am convinced that they would be perfectly sincere, at the time. But new necessities will arise; motives for economy will again press; the roll of establishments will undergo future revisions; no reasons will occur why the tehsildars may not perform their duties, on less salaries; and at length perhaps, the abolition of the office may be resolved on;—even now, rumours are abroad, that these officers are to be altogether discontinued in Behar. The percentage allowed to the tehsildars, in this and the Upper Provinces, was a fixed fund, which I had hoped would have been kept sacred, for the encouragement and support of respectable natives. Now, that its integrity has been violated, it will soon melt away. The salaries proposed to be substituted, will gradually dwindle, by retrenchments; and the abolition of the office itself, will probably not be long postponed;—then, after the lapse of a few years, a native of education and character, will be a phenomenon; and if afterwards, this consequence should be regretted, that which might easily have been prevented, will never be retrieved.

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91. The economy of the measure, is yet to be touched on; a motive of government, which I can never think, much less speak of, but with respect; yet I take the liberty of observing that economy has no connection, with the merits or defects of the different systems under examination. If improvements can be made in the interior management of the country, and a saving accrue to government, at the same time, that, would be a fortunate secondary result of the new measures, but ought not to be regarded, as the motive. On the other hand, if an imperious state necessity, enforce the adoption of a worse, but cheaper system, let that, be understood as the ground of the measure, and whatever regret may prevail, all objections must cease. But when these considerations are suffered to mingle, there will always be danger that the merits of the opposing plans, will not be steadily weighed, and that economy, whichever side it may embrace, will have too powerful a voice, in silencing scruples and overruling difficulties.

92. Waving this reasoning however, and examining the new arrangements, by the test of economy, I am of opinion that its expediency is by no means, clearly ascertained. There [584] may indeed, be a considerable immediate saving; but to say nothing of possible loss of revenue by the change, the establishments below, are very costly, and seem to have a constant tendency to increase. I have already observed, that the police establishments have been declared inefficient. I now observe, from the report of the Nizamut Adawlut to government, on the police establishments of this province, dated the 18th of December 1807, that they have a plan in contemplation for strengthening the police, by stationing armed peons throughout the country, in every town or considerable village. I think I am within bounds when I say, that the execution of this plan, will double the present charge on account of police. The judicial contingencies below, in the articles of jails, guards, cost of banishment and transportation, rewards for the apprehension of criminals, diet of prisoners and witnesses, are already very heavy; and as there seems reason to dread that crimes, and decoity in particular, are increasing, may be expected to augment daily. Should there be any weight in the arguments which I have presumed to advance, the system will by degrees, be attended with the same effects in the Upper Provinces, the first saving will insensibly be absorbed, in these charges; and there will be superadded an expenditure, still more to be deplored, of the blood and happiness of the people.

93. I have already exceeded all ordinary bounds; and there yet remains a topic, so important in itself, and so closely connected with all my former reasoning, that I cannot pass it over in silence, though my observations on it, must necessarily be very brief.

94. Within a few years back, by cessions and conquest, the territory under the immediate superintendence of the government general, has been doubled, for I believe I may say double, without any exaggeration. The plan adopted for the management of these extensive acquisitions, has been to appoint a temporary commission for the settlement of them, which on executing its task, is to be withdrawn; and afterwards, the whole detail of revenue, justice and police, is to be placed under the cognizance of the boards and great officers, at the presidency of Fort William, who already exercised the superintendence of these objects, in the old territory. With great submission, I take the liberty of expressing my firm conviction, that this system is defective, in the very important point of controul, and consequently, that it will be found inadequate to maintain the internal peace, justice, and good order of these remote possessions.

95. The superintendence of revenue details, and of the appointment of the native revenue officers, is vested in the board of revenue. The superintendence of the judicial and police establishments is the duty of the

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court, called the Sudder Dewanny and Nizamut Adawlut. The superintending powers of the provincial court of appeal and circuit are too insignificant to be taken into the account.

96. In the course of this report, I have had occasion to notice strong symptoms of inefficiency, in the controul of the board of revenue and government, over the revenue affairs, even of this province. After this experience, what can reasonably be expected of the same controuling powers from the province upwards, in Bundlecund, the Doab, and Rohilcund, to Banda Saharumpore and Moradabad. The same reasoning may be extended, with equal, perhaps superior force, to the superintendence of the court of Sudder Dewanny and Nizamut Adawlut, in proportion as its duties are more extensive, arduous and important, and exact a more thorough knowledge of every local peculiarity.

97. Rumours very generally prevail, that the abuses charged against the tehsildarry system in the province of Benares, have also existed, in the provinces above. If the fact be so, can any person who has duly weighed the preceding consideration, deem it a subject for surprise, or derive any inferences from it, unfavourable to the particular system.

98. To resume the immediate object of my attention, the great distance of the seat of controul is not the only mischief. The new country, has already, and will every day still more pour into the boards and offices of the presidency, an increase of business, to which they are totally unequal. Those boards and offices had certainly, not too little to do previously, and thence their present burthens may be conceived. But the extension of territory is not the sole cause of this increase of business. When that extension took place, and the resolution was adopted, to administer the affairs of the new country, by the offices at the presidency, an arrangement seemed absolutely necessary, to shift on some local authorities, a portion of the details which now center in those offices. So little however has this temperament been resorted to, that a practice prevails, and every day gains ground, of drawing down to the presidency, every species of minute detail. To show how far this practice has been carried, I shall contend myself with quoting the provisions of Regulation 5, 1804; by which none of the British officers, judicial, revenue or commercial, in the immense extent of country immediately dependent on the government general, can remove any native officer receiving a salary of more than 10 rupees per *mensem*, (that is, in English money, £. 15 per annum) without first bringing him to a regular trial, and submitting the proceedings, to some of the superior authorities in Calcutta. Nor is this formality required merely in cases of guilt and misconduct, where the ground of the dismission would involve a stain upon character. Incapacity so easy to see, so difficult to prove, and to embody on a record; has been constituted a *corpus delicti*, and subjected to the same process.

99. It is worth while to attend to these rules, in reference to the courts of circuit and appeal. These courts are composed of three members, who must all be of long standing in the service: in their civil capacity, they have considerable power and property: as criminal judges, they possess singly, a very extensive jurisdiction over person, liberty, and reputation; yet to leave them, the regulation of their own ministerial officers, has been thought too much: [585] the united voice of all the three judges will not suffice, to remove the lowest of the classes of their clerks.

100. To trace the future effects of these two causes, the remoteness and consequent weakness of the superintendig powers, and the overwhelming multiplicity of business, would be almost superfluous. All affairs that relate to the internal management, must be hastily dispatched. The want of leisure, and difficulty of procuring accurate information, will render inpracticable a patient discriminating attention to local peculiarities, and will

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generate a disposition to cut rhort all troublesome questions, by uniform arrangements and sweeping general rules. The real inefficiency of controul, in spite of the shew of minute and rigorous superintendence, will be felt and abused; evils and disorders will multiply; new rules and forms will be resorted to, as the remedy. The remedy will, in turn, increase the load of business; and these causes will continue to operate on each other, in a perpetual circle of action and re-action, till a pressure arises, that will endanger the stoppage of the whole system.

101. Political objects may perhaps be thought beyond my province; but in the new territory, they are, and must for some time be, intimately blended with revenue and judicial affairs. The wars of Sonsnee and Beejee Ghur, and more recently of Kamona and Gonowry, arose out of revenue and judicial matters. I have no intention to insinuate that these unpleasant events were owing to any mismanagement of our public officers, or to any defects of our regulations; for I am really not particularly informed of the circumstances, in which they originated. But they shew that such causes, might produce such effects, and in my humble judgment, concur, with a thousand other considerations, to prove that a subordinate government is as necessary in the new territories, as at Madras or Bombay.

102. I will not, for the present, longer encroach on the time of the Nizamut Adawlut and government, though I cannot but regret that want of leisure has compelled me to lay my reflections before them, in so imperfect a shape. To complete the subject, a review of the administration of civil justice, was required; which, if I do not flatter myself, would have afforded, many powerful arguments for the opinions which I have advanced. This, I may perhaps undertake hereafter; but I must now return to my ordinary duties, and leave these great questions, to the wisdom of my superiors.

Benares, 5th Feb. 1808.

(Signed) JAS. STUART,
3d Judge.

To W. B. BAYLEY, Esq.,
Register to the Nizamut Adawlut.

SIR,

No. 5. Rajeshahye Division.

Para. 1. IT is with much diffidence that I address the Nizamut Adawlut on the present occasion, for I have to propose measures, the nature of which they are, I know, generally averse to.

2. As the Nizamut Adawlut, the government, and the people of the country, look to the judges of circuit, as well as to the magistrates, for the establishment of an efficient police, I consider it to be my duty to call the attention of the superior court to this subject.

3. I do not wait till the end of the circuit, when in the course of official routine, I should have to make a report to the court; because the evil which I complain of is great and increasing, and every instant of delay, serves only to furnish new victims to the atrocities which are daily practised.

4. That decoity is very prevalent in Rajeshahye, has been often stated; but if its vast extent were known, if the scenes of horror, the murders, the burnings, the excessive cruelties which are continually perpetrated here, were properly represented to government, I am confident that some measures would be adopted, to remedy the evil; certainly there is not an individual belonging to the government who does not anxiously wish to save the people from robbery and massacre, yet the situation of the people, is not sufficiently attended to. It cannot be denied that in point of fact, there is no protection for persons or

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property, and that the present wretched, mechanical, inefficient system of police, is a mere mockery.

5. The decoits know much better than we, how to preserve their power; they have with great success, established a respect for their order, by speedy, certain, and severe punishments, and by judicious arrangements for removing obstacles and for facilitating the execution of their plans.

6. Such is the state of things which prevails, in most of the zillahs in Bengal; but in this, it is much worse than, in any other I have seen. I am fully persuaded that no civilized country ever had so bad a police, as that which Rajeshahye has at present.

7. It is not many years since the people about Govingunge, on the northern frontier of this district, finding that they could get no protection from us, and that their condition was become quite intolerable, rose in a mass, and executed a great number of decoits. One or two happy instances of successful opposition to robbers might possibly excite the same spirit here; in the present state of things, it is perhaps desirable that such an insurrection should take place here, and probably it will happen sooner or later; for things cannot [586] continue much longer, as they are. I trust, however, that government will rather administer relief, in a proper manner, than suffer the application of so violent a remedy.

8. There are two grand points for the decoits to effect; first, to prevent apprehension; second, to prevent conviction. For the first, they bribe the zemindarry and police officers; and for the second, they torture and murder the informers, prosecutors and witnesses, who appear against them.

9. The progress of this system is dreadful; the decoits become every thing, and police and the criminal judicature, nothing.

10. I do not speak of these evils, merely to add that I lament their existence; but to propose a remedy, and to entreat that steps may be taken without delay, to save some of the lives which are every day exposed to the decoits.

11. I am at this time, oppressed with business; near 1,700 witnesses are kept from their homes, and three or four hundred prisoners remain untried. I cannot keep these people waiting, while I am reading papers to procure information, digesting plans, and writing letters. I have no leisure, but on Sundays and at night; so, I must be excused from going minutely into things now; and I shall only beg, for the present, at least, I may have the credit of giving no overcharged statement, but simply describing things, as they appear to me, from the most accurate observations I can make, and the best information I can procure; and I have only to recommend that relief be soon granted to the unfortunate people of this district.

12. On my way through the northern parts of this zillah, I had some conversation with a zemindar and a police darogah, who have distinguished themselves, by their exertions to apprehend decoits. I exhorted them to use every effort for the seizure of Pundita and Cartica, two notorious sirdars, whose gangs have long infested that part of the country. They told me that it was impossible to get any information about the great decoits; that the houses of all the principal inhabitants were open to them; yet, that nobody dared mention their names, for fear of being murdered. The darogah told me that orders issued by the police, were immediately communicated to Pundita. They attributed the success of the decoits to the same cause, that every body else does; namely, the protection given them by the zemindars and police officers, and other people of power and influence in the country. Every thing I hear and see, and read on this subject, serves to convince me of the truth of this statement.

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13. The principal persons who have lands or farms in the northern parts of this district, where there are most decoits, are the fouzdary serishtadars; Unoopinder Narain, and the Peshcar Ruheem Oodeen, Kishen Sindial, a dewanny mohrir, and Domeen Geer Goseyn and Anoop Moonshee, who hold no offices under government.

14. There is evidently a connexion of interests between Domeen Geer Goseyn, and the two foujdarry officers who farm lands together, and mutually support each other. Anoop Moonshee again, is connected with Kishen Sindial, and with one Radamohun Ghose, a serishteh vakeel, who appears to be a very considerable person here. Most of the police darogahs seem to be, under the influence of Ruheem Oodeen; Anoop Moonshee and Domeen Geer accuse each other, of harbouring decoits, and there is every reason to believe they are both guilty; for a great many notorious decoits, and harbourers of decoits, live on their estates, as well on Ruheem Oodeen's, and Unoopinder Narain's and Kishen Sindial's, although it is not easy to apprehend them; or if they are apprehended, to convict them.

15. The magistrate here, has so much to do, that a great deal of important business is necessarily left to the principal omla; that is to say, to the serishtahdar and Raheem Oodeen. It rests with them, to bring forward whatever appears to be most pressing, and the magistrate always allows them, to give their opinions on the cases before him. Now it appears to me, that if matters of consequence are unwarrantably kept back, and if criminals are improperly released, great responsibility should attach to these officers; for it is quite out of the question to suppose, that as far as the magistrate is concerned, these errors proceed from any thing but inadvertency.

16. But if there are very serious charges against these men and their dependants, for all sorts of oppression and violence, and for using the power and influence of their official stations to tyrannize with impunity, and to suppress complaints and prevent their being brought to decision; I think it must be admitted, that they ought not to be allowed to retain their situations.

17. I have lately sent an order to the magistrate to bring to decision without delay, seven complaints of this nature, all very serious, and most of them, bearing the strongest appearance of truth. The complainants had been twice to the court of circuit, and once to the Nizamut Adawlut, and the magistrate, whenever they came, ordered the cases to be brought forward; yet they were not brought forward; and it is plain, that as far as regards the magistrate, the only reason for the neglect, was the multiplicity of business which compelled him to trust to his omla, for a proper selection of the most important cases.

18. I mention this, to introduce a more daring instance of their interference, which, with the fact of their mofussil connexion with decoits, leaves no doubt in my mind, that these two men are the chief causes of the decoity here, and the chief obstacles to its suppression. Anoop Moonshee, who is not friendly to Ruheem Oodeen, or the serishtadar, seized Ata, a notorious decoit, of Pundita's gang, an inhabitant of Sonadiggee, which belongs to the serishtadar and Ruheem Oodeen, and appears to be a nest of decoits. Ata confessed to the darogah, three decoities, two of them attended with burning; and he was sent to the magistrate, [587] who took evidence of his confession, and, instead of committing the prisoner, as he usually does in such cases, ordered the proceedings to be kept with those of Jhaupra and others. The magistrate does not know why they were joined with Jhaupra's; probably it was, because Ata was of the same gang as Jhaupra; this happened in February. Among the proceedings held in April, in the case of Phuttoo and others, notorious decoits, it is said in the examination of some of the witnesses, "the witness then looking at Ata, "who was apprehended on another charge, said, this Ata is a notorious decoit." In fact, there was but one charge against Ata, that had been joined with

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Jhaupra's case, and the magistrate can give no account of the introduction of Ata, among the prisoners in Phuttoo's.

19. On the 2d of May, without any further evidence for or against Ata, is an order on Jhaupra's case, in the record of which, was the confession of Ata, stating that there was nothing proved against Ata; but that as there was another charge against him, he must not be released till that should be decided. On the 4th of May the case of Phuttoo was brought on, and among the prisoners was Ata, placed there, I suppose, by a trick of the omla, that he might be regularly discharged; for there was nothing against him;—then an order was passed for the commitment of Phuttoo and others, and for the release of the other prisoners; so, Ata escaped.

20. Hearing of this, I called for the proceedings on the 2d June, and after exclaiming much and publicly against the atrocity of releasing a decoit, I gave notice that I should enquire into the affair next day; but, owing to great pressure of business, I was obliged to put it off, till the day after. Among the papers, I found an order of the magistrate, dated 4th of May, directing that Ghausee and Chamareah should give security, or be imprisoned a month. From the proceedings, I suspected that they were both notorious decoits: and there was evidence of Ghausee harbouring Jeetoo, a notorious sirdar decoit and murderer, who had robbed and murdered with Pundita's gang for many years. These were all ryots of Domun Geer, Ruheem Oodeen's friend. As that day, the 4th June, was the term of their imprisonment, I sent instantly to the jail, to prevent their discharge; but they had been released, the day before. One of the mohrirs, Nundcomar, admitted that he had written out the order for their release, and taken it to the magistrate to sign, telling him the period for their imprisonment, was expired. When I attempted to make enquiry into this affair, I found Mahomed Tuckee, the mohurir of the jail, whose particular business it was to prevent the release of persons in their circumstances, trying to thwart my enquiring, by threatening another mohrir, whom I was questioning on the subject. I directed the magistrate to suspend Mahomed Tuckee, and I hope the Nizamut Adawlut will dismiss him.

21. The foujdaree serishtadar, with his 60 rupees a month, and the peshcar, with his 40, have contrived to possess themselves of great landed property in this district; from their connexions with zemindars, and their official situations, they have acquired a degree of power and influence which they turn, to the worst purposes. I am persuaded that they derive a revenue from the decoits, and give them protection; and that they suppress complaints, which are brought against themselves or their dependants.

22. I will not venture to say, that the dismissal of these two men, will be followed by an immediate cessation of decoity; but it is very plain that, as long as they retain their power and influence, decoity will increase; and that it is extremely difficult for any man to obtain justice here, if they are disposed to prevent it.

23. If the court do not think proper to dismiss the serishtadar and peshcar, I recommend that they be suspended, till all the criminal cases now pending against them, or any of their officers or dependants, be finally settled.

24. I further beg leave to recommend, that the magistrate be permitted immediately to suspend any police darogah, in whose jurisdiction decoity may be very seriously prevalent, or where notorious decoits reside.

I have, &c.,

Nattore, 13th June, 1808, (Signed) E. STRACHEY,
3rd Judge.

Calcutta Court of Circuit. (Signed) W. B. BAYLEY,
Register.

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To W. B. BAYLEY, Esq.,

Register to the Nizamut Adawlut, Fort William.

SIR,

I MUST again entreat the attention of the Court to some suggestions with respect to the Police, and to the operation of the more immediate causes of decoity; and to a consideration of the reasons why the sanction of the criminal law is become inefficient in the way of example, and can no longer deter from the commission of crimes, or affect any criminals, except those who, in justice are not deserving of severe punishment.

I consider it as out of the question, to improve the moral and religious principle of the people, by direct positive institutions. We are too ignorant of the natives, to attempt any thing so artificial, without imminent risk. We do not understand the operation of such institutions on their minds, or their tendency, with respect to the frame of the society. As for the criminal law, I believe the impolicy and inefficacy, even the mischief of very severe punishments, is generally acknowledged, as well as the injustice of inflicting punishment, where other remedies might have been used, with equal effect. With respect to increasing the severity of the criminal law, we have before our eyes, an admirable example. [588] In 1803, and again, in 1805, this principle was expected to prove a remedy for decoity. It has been tried, and it has utterly failed. As it is impossible to conceive a case more directly in point, or a more full, simple, convincing proof of the insufficiency of the means to the end; I trust no increase in the security of the criminal law, will ever be again resorted to.

As punishments are more severe, stricter proof of the crime is required; and consequently a proportionally greater number of criminals, escape conviction. Besides, the terror of the severer punishment, makes the criminal more careful to guard against being taken; and as it has no tendency to increase the activity of the police, but the contrary, the number of offenders apprehended, will, of course, be less than before. The decoits now guard against the danger of apprehension and conviction, by corruption and terror. They would give more bribes, and commit more murders, if they thought more precaution necessary; and the consequence would be, that the difficulties of apprehending and convicting decoits would increase, and people who had been robbed and tortured, would still be compelled to perjure themselves, that they might not be murdered.

And with respect to the administration of the laws, are not the Judges now entrusted with as much power as is proper? And if the law was made more severe, would it not be necessary to extend their power still further? And are we all fit persons, to be entrusted with discretionary power to inflict punishments, which are by many considered, to be worse than death? Persons who are entrusted with such power, ought to be appointed from no other consideration whatever, but that of the fitness of the man for the place. But I would ask, whether all our appointments have ever been so filled? And whether it is probable, from the nature of our service, that they ever will be? We may all be judges, learned, and unlearned.

With respect to myself, I must candidly confess, that every day's experience and reflection on the nature of our courts, and of the minds and manners of the natives, as far as I can see, serve to increase my doubts about our capacity to discover truth among them. It appears to me, that there is a very great deal of perjury, of many different shades, in our judicial proceedings; and that many common rules of evidence here, would be inapplicable and absurd. Even the honest men, as well as the rogues, are perjured. The most simple, and the most cunning, alike make assertions that are incredible, or that are certainly false. If the prosecutor in cases of decoity was to be disbelieved in all cases, because

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there was perjury; scarce a decoit would be convicted. By cross-examination, you may draw an honest witness into as many absurdities and contradictions as you please; but it is not easy to detect the persons who come forward, as eye-witnesses in cases of decoity;—their story is all true, but one point, the identity of the persons whom they accuse; and how can you discover whether this is true or false?—Some witnesses are loquacious, some taciturn; some frigid, some over zealous; some willing; some unwilling, some bold, some timid, some scrupulous; some come to give false evidence, in favour of a friend or a master; some to ruin an enemy; and the signs of the different modes that disguise truth, are so very equivocal, and often so unintelligible, that nothing can be depended on. There is not one witness in a dozen, on whom you can implicitly rely for a purely true story. It has very often happened, that a story which, by attending only to the plain direct course of things, I believe to be true, has, by examining into matters apparently connected in a very distant degree, with the case, turned out to be entirely false. I am afraid that the evidence of witnesses in our courts, is, for the most part, an instrument in the hands of men, and not an independent, untouched source of truth. With these impressions, it is natural that I should at least, entertain some doubts of the propriety of extending the powers of the court. What can be more absurd than some of the futwas of the law officers? And is it not very bad to subject such futwas to the confirmation of men, who are not capable of forming a rational opinion concerning them?

I rather wish that our power of inflicting severe punishments were more confined, and that there were more distinctions and modifications in the now existing laws against decoity; for it is dreadful to confound, in one undistinguished mass, infinite shades of criminality; to blend even innocence and misfortune, with guilt the most atrocious.

What does a gang of decoits consist of? There is the sirdar; the leader of the party, when he is present, and their director, when he is absent. He is a professed robber and murderer. He is not only the conductor of the atrocities that are committed, but he is the point of union of many inferior criminals. He finds recruits for his party, not only by accepting the services of wretches like himself, but he has recourse to persuasion, to force, and to terror: some of his party, are pressed to carry bundles or torches; some are severely beat; some threatened, with death; some, with decoity, if they refuse to join. Many, thus initiated against their inclination, are gradually corrupted, till the greatest crimes are familiar to them, and they become, at last, hardened decoits. A gang of decoits, then, does not consist entirely of professed robbers: many of the party, are poor, honest, industrious people who are seized for the service of the night; some assist willingly, but not actively; and some, are regularly established robbers. Is it right that so heterogeneous a set as this, should be jumbled together, and be all liable to the same punishment?—It is the duty of the legislature to protect those ignorant and helpless creatures, who cannot protect themselves:—One part of the system, should not denounce against an unfortunate wretch, death or other exceedingly severe punishment, for a crime which, owing to the defects of another part of the system, he is compelled to commit. If you refuse him protection, and leave him to the uncontrouled power of robbers and murderers, will you inflict severe punishment on him, after the offence has been forced upon him? If you could not check that power, how could he resist it?—But the duty of the legislator is not confined to this sort of protection; [589] he must consider that this is a weak and ignorant race, and it is a duty to save them from temptation, to prevent corruption from spreading round them; and if this duty is neglected, and crimes are generated in consequence, with what justice can the criminal be punished?

Such are the considerations from which I think it is repugnant to all good principle, to neglect the means of prevention, and to punish for decoity indiscriminately. It is now admitted that to increase the severity of the

criminal law, and to enlarge the powers of the courts, is exceptionable in every point of view; let it be considered whether good preventive measures could not be contrived. In proposing such measures, I am aware no infringement on our political principles, can be allowed; no changes, in our fundamental institution; no additional expense; no serious innovation of any kind. I do not want to create any new power; to establish any new office; to rescind any regulation, or to proceed on any principles, but those which are already admitted.

What I purpose generally, is this: to turn the existing power and influence of the country, to the assistance of the police.

I assume as a fact ascertained beyond all doubt, as far as my sphere of observation extends, that is to say, the Calcutta and Moorshedabad divisions (of the Dacca part, I am wholly ignorant) that decoits inhabit populous countries. Where there is power and influence, of course there are few exceptions; but I speak generally. If any person demands proof of this, I refer to the reports of the darogahs, and the records of the criminal courts; and I ask, in what sort of places decoits are apprehended, and what appear to have been the ordinary habits of their lives. I am not afraid that this will be contradicted; and I am convinced that the more detail is gone into, to ascertain the fact, the more fully will it be confirmed. Indeed, a little attention to the circumstances of decoity, to the persons of whom the gangs are found to be composed, the nature of our government, and the state of society, would, without any actual knowledge of the fact, render it highly improbable that decoits should be other, than what I have stated. In short, I take for granted that decoits are not the solitary inhabitants of woods and deserts, and secret places; but that they live in the neighbourhood and society of men.

It seems to be a prevailing opinion, that the state of society in Bengal, owing to the reduction of the great families, and the division of estates, is now such, as to be unable to afford assistance to the police. That this opinion is erroneous I entertain not the smallest doubt. Consider who are the chief persons of power and influence in the country, and how perfectly they are, at the mercy of government; how closely within its reach. These persons, are the principal native officers of government; and the zemindars and farmers, under their immediate authority, are the inferior native officers of government; and their dependants, and the naibs of the zemindars and farmers, under them again, are the gomastahs and tannadars, and different officers belonging to the cutcherry and the munduls, peramanicks and pykes of villages. Large estates are managed chiefly by naibs in the Mofussil, and the very small estates are managed by the proprietors themselves. Large towns which are, I believe very seldom the residence of decoits, are the only places where there are many independent men. Throughout the rest of the country, the great body of the people are subject to the power and influence, of a few individuals; no objection can arise, from the vast number of independent talookdars. I know that the decoits, generally, do not live on their estates. Indeed, he who carries desolation into the neighbouring lands, cannot expect to hold an undisturbed residence, on the estate of a man who is unable to protect him. I should have no concern about the estates of petty talookdars; decoits may be there, sometimes, but not often: and if they can be rooted out of the great estates, there will soon be an end of them. The connection of dependance from the zemindars and the officers of government, to the lowest of the people, is as general and as perfect, as can be conceived. Government, and natural authority, is strong throughout; the superior is, in the daily exercise of authority over the inferior, by calls on his personal services or his property. If this authority is exercised in moderation, and according to usage, we hear nothing of it; when it is excessive, it frequently appears in our courts. When a darogah gives a detailed account of his proceedings to apprehend decoits, he

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almost invariably speaks of his demanding assistance from the zemindar; when he or his omlah go to a village, they immediately apply to the chief officer of the zemindar; when they find it necessary to appologize for the bad state of the police, they blame the zemindar and his officers. I scarcely know an instance of any other reason being assigned. Again, every zemindar has at the tannah, a vakeel or a pyke, or some sort of agent. This man, genèrally acts as a goindah also; he is often the confidential agent of the zemindar, of the police officers, and of the decoits. The effects of this soon appear, that is to say, decoity begins; but if the first appearance of the evil, was a signal for the punishment of the zemindar and the darogah, and the dismissal of the latter; we should soon find, that instead of uniting against the police, they would see that their immediate and obvious interests required them, to unite for its supports. The zemindars are bound by their engagements, and by the Regulations, to assist the police. Let that part of their duty be explained; let it be taken in rather an enlarged sense; and let it so have the sanction of law. I would not require of the zemindars any acts which they are not themselves, occasionally in the habit of performing, and to which they are not generally bound; but instead of making them apprehend notorious decoits as they do now, whenever they think fit, or whenever they are specifically called on by the magistrate, or the police darogah, I would declare it to be their duty to apprehend notorious decoits, at all times. I would subject them to fine and imprisonment for neglect; and if any notorious decoit [590] lived on their estate, the presumption should be, that it was by their neglect, and the burden of proof that it was not, should be upon them. I would declare, that the fact being proved of any notorious decoit holding undisturbed residence on their estate, should render that estate liable to forfeiture, and the inferior officers of the zemindar, to be liable to fine and imprisonment. I would not allow the naib of a non-resident zemindar to act, without security from his principal to a large amount, which should be forfeited, if he neglected his police duties; officers of government guilty of offences against this rule should be liable to immediate dismission, should never be allowed to serve again, and their estates should be lable to be forfeited.

I think it is impossible to doubt that the decoits are protected by the zemindars or their dependants, by the police officers and their agents at their tannahs, and by the persons who have power and influence at the magistrate's cutcherry. When I speak of protection, I mean to include in the expression every sort of connivance and neglect by which decoits are enabled to live unmolested, and carry on their profession.

I beg leave to remind the court, that some suggestions about the harbouring of decoits, which I made last year in my report on the Calcutta circuit, were generally approved; and I understood that what I then proposed would be carried into effect; and though as yet nothing has been done, I can with some confidence again address the court on the subject, knowing that my first principle has been admitted. I am aware it may be urged, that what is true in Rajeshahye may not apply elsewhere. I must however, beg leave to say, that when the causes of decoity are hidden, our best hope of discovering them, is to be found in attention to these districts, where the evil is so intolerable as to force itself into public notice, in most points of view. Such was the state of Nuddea last year, till it was reformed by Mr. Macan; and such is the state of Rajeshahye. Now my opinion respecting the great causes of decoity was chiefly founded on what I saw at Nuddea; and it is most fully confirmed, by what I have seen here.

I trust that the importance of the subject, and * the nature of my troubling the court with so very long a letter; I have however more to add, relating more particularly to this district.

* *Sic orig.*

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It is ascertained that a great number of murders, and of decoities attended with murder and with dreadful cruelty, have been committed, in the northern parts of this district; many of these offences are so alike, in the circumstances attending them, that, *primâ facie*, it is evident that they are not entirely unconnected, but that they are directed, by the same persons or on the same principles, or follow, from some common causes. The most exact mode of ascertaining the truth is doubtless, by the proceedings of a court of justice, when that is practicable; but if causes do exist to prevent the truth from being so ascertained, other modes must be resorted to. We must in this, as in other cases, take the best evidence that can be had.

We know that certain persons who have been murdered, were objects of vengeance to certain individuals; we know that those individuals, are the terror of the country; so that a common and almost universal belief prevails of their always murdering their accusers, which is founded on the fact, that many of their accusers have been murdered, and an opinion that they were the murderers. We know that many of the crimes imputed to these offenders, are committed in open day, in the most public manner; and therefore we cannot doubt that ample evidence against the criminals, does exist; although from the operation of a pre-established terror, it does not appear in the courts, such evidence is certainly whispered about in the country: hence it is, that public opinion or common report and notoriety, is in the present state of things, intitled to a particular degree of credit.

It happens sometimes that persons connected with some of the individuals above alluded to, are apprehended by the police officers, and the darogah of the tannah sends to the magistrate a full confession of crimes, which the prisoner is said to have made, with a disclosure of the circumstances connected with them, and of his accomplices. This confession is seldom successfully employed, as a ground for ascertaining truth; but it is considered as in itself authentic, and is sent to the magistrate, who commits the accused to be tried by the court of circuit. A confession sent by a police darogah is liable to such strong objections, that it is impossible to believe it, without some further confirmation than the oaths of the attesting witnesses; for it is not improbable that the darogahs or their dependants or goeyndahs very commonly intimidate or ill treat the accused, till his spirit is broken, and he agrees to confess; then his examination is taken, and to the attesting witnesses, it seems to be voluntary. Notwithstanding this, if many of the circumstances stated in the confession are certainly true, and the rest of it, corresponds with public notoriety, it is impossible to withhold our belief from it entirely; although such evidence is not enough to convict the person said to have confessed, much less those who are accused by him. When the confession is confirmed, so far as to convict the person confessing, some additional weight is due to the accusation of his accomplices. It is admitted that the terror of a sirdar decoit prevents people from giving evidence against him; a witness is sometimes persuaded by the police darogah to give information, and when he comes to the sudder, he denies it all. How is it possible to ascertain whether this difference is owing to the roguery of the darogah, or the timidity of the witness?—But we know, that a sirdar decoit has generally the means of saving himself from conviction; and that, although all the world say he is a notorious robber and murderer, not an individual can be found, who will give evidence against him. This is a dreadful state of things; and so it must remain, till confidence is restored to the people, by removing their well grounded fears, by extirpating the sirdars, and giving a real efficiency and vigour to the police. [591]

From what I have said, the court will perceive that the trial and the disposal of the sirdar decoits is of the most serious importance. If these persons are condemned to imprisonment for a term of years, or to be confined till they give security, they are soon mixed with a horde of convicts, and they

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are not distinguished from the rest; yet the release or escape of one sirdar decoit, is of more evil consequence to the community, than that of a thousand inferior criminals. Pundita, who has been the cause of so many robberies and murders, escaped from the Rungpore jail. The sirdar decoit among the Fakeers, north of Dinagepore and Purneah, was released from prison, a few years ago; so was Amanut Khan, a sirdar, lately taken here; so was Sootka. I don't remember any other instances at present; but I dare say the Nizamut Adawlut must know many of the same kind.

Pundita and Kartica have long been the scourge of the northern part of this district. The extent and boldness of their depredations; the many murders, burning, and other cruelties which they commit; their discipline and secrecy, and the terror which they have established, are well known. Pundita and Kartica are supposed not to rob often, in person; they are known to the ordinary decoits, only by name; no account whatever is to be had of them: it is from notoriety only, that they are believed to be the heads of the robbers. Their subordinate sirdars, however, are well known, and several of them have been apprehended; Jhapra, Bheeka, Sookta, Jeetoo Phuttoo, and a few others of inferior importance, are now under trial. I think it is pretty certain, that the three first, have been principals, in at least 10 or 12 deliberate murders; the two others, may not have committed, quite so many perhaps. As to the persons who have been burnt by them and their gangs, so as to survive but a short time, they may be hundreds.

I now enclose several papers, from which the court will be enabled to judge of the state of the northern parts of this district. The court will observe, that many of the events mentioned, are not of very recent date, and several sirdars have been since apprehended; but I cannot consider the evil to be cured, till there is reason to believe, not only that decoity is reduced, and that the fears of the people are removed, but that the causes of the evil are destroyed; that is to say, all the sirdars are taken, and till the police is rendered efficient, and the power and influence of the country, is actually employed for its support.

I have now further to recommend, that the trials of all sirdar decoits may be sent to the Nizamut Adawlut; my reason for this is, that the disposal of these greatest of all criminals is of very high importance to the community, and it is proper that such cases should be brought under the highest authority in the fullest manner.

Moorshedabad Zillah Rajeshahye, The 10th August 1808.

I have the honour to be,
Sir,
Your most obedient humble servant,
(Signed) E. STRACHEY.
Ct. of Ct. 3rd Judge.

CONTENTS of the Arzees of the Darogah of Sherpore, which are enclosed; dated

9 Phagan.—The darogah speaks of Jampra, a sirdar decoit, being taken, and his confessing that he carried off Baroo Paramanik's wife; of his being accused, by several confessing prisoners, of the murder of Nizamoodeen and Rubeca, and Becakoolee, and Baroo Paramanik and Ruhmut Mundul, and Ram Kaunt Mundul, and Manik Sircar, and Wuzeera, and Khuttea:

16 Chyt.—The darogah sends in Ata, with his confession of robbing with Busa, Nusra Dak, Jecloo Phuttoo Jampra, &c.; 25 sirdar decoits, of robbing and burning Doteea Koomar, Gorachund, and Lalchund:

11 Phagan.—The darogah gives an account of his expedition to apprehend a number of decoits; of his apprehending Jeetoo, and others; of Jeetoo's confession; that he robbed at Kishen Kaunt's and Anundeeram's; of his

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account of the wounding of Mohunchung, the murder of Ruhum and Mondee, and the evidence of these persons' heirs, that Jeetoo, Phuttoo, and others had murdered them. The darogah gives an account of the decoity at Mohuns; of the rescue and supposed murder of Hureca, and seven other decoits, at which three people were murdered, said to have been committed by Jeetoo Phutto, and others. The darogah speaks of the neglect and connivance of the zemindar, and of the neighbouring darogah, and mentions the haunts of the *decoits:*

26 Jeyt.—The darogah complains of the dreadful consequences of the release of notorious decoits, who, for want of evidence, have been acquitted by the court of circuit:

9 Assar.—The darogah points out how impracticable it is to give efficiency to the police, without the assistance of the zemindars:

1st Bysak.—The darogah reports the notoriety of Jeetoo Phutto and others, and their committing murders, and terrifying the witnesses.

(Signed) E. STRACHEY,
3rd Judge. [592]

NOTES.

BAROO PURAMANIK, of Amun, was robbed and murdered by decoits in Augun 1213. Jampra is supposed to have been of this party. In Assin 1214, Jampra carried off his widow Poosee and her young child, and kept them at Kyogatace in Mymensing, till Poosee died. Such was the terror at Amun, that Poosee could get no protection, and was under the necessity of going with Jampra, who threatened to kill her and her child, and every body who interfered. The child, who appears to be about seven years old, is terrified to the greatest degree, at the sight of Jampra. The people of Amun, whether from fear or from collusion (they say from fear) neglected to report to the tannah the murder of Baroo, and the rape of his wife.

NIZAMOODEEN and RUBBEA were two goyenndahs, who were made away with. It is supposed that Jampra, Hureca, Bheeka, and some others, murdered them only because they were goyenndahs.

RUHMUT MUNDUL lived at Tulasore, where the decoits frequented his house. At last, he gave some information about Sookta and Bheeka. In Mang 1213, he was carried away from his village in open day, in the most public manner, by six men dressed and armed like tannah chuprassees. The villagers assembled, and made some feeble attempts to rescue him: at night, the decoits brought him back to his own house; completely plundered it, and carried him off again. It is said, by confessing decoits, that he was murdered that night, by Jampra, Bheeka, Sookta, and others.

WUZEERA and KHUTTEAH were goyenndahs employed by the darogah of Sheerpore, in Chyet 1213, to apprehend Sookta and Bheeka. The decoits heard of this, and murdered them. Several of the gang confessed at the tannah, and pointed out the bodies of the goyenndas. Six men were executed for these murders. In their mofussil confessions they said Bheeka and Sookta were the persons who killed Wuzeera and Khutta; several other goyenndahs, who have given information about Sookta and Bheeka have been murdered by the decoits. In 1803, Kunkye, goindah, accused Sookta and Bheeka, and his two associates, Dewannoo and Buhraoo, gave evidence in the case for which Sookta was apprehended. Sookta was released by the court of circuit. Kunkye, and his companion, Ashik Mahomed, soon after were missing, and it is supposed that they were murdered by the decoits; as for Dewanno and Buharoo they were murdered in 1805. They were sent with two other goyenndahs, by the darogah, to procure information of Pundita's party, and they went to a house near the

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place where the gang was assembled; but the decoits got intelligence, seized and carried them off, and of course murdered them. The morning after this business happened, Moolea, who was a sirdar like Sookta and Bheeka, under Pundita and Kartica, came to the village. Several persons described him as coming forward with an earthen pot in his hand, and addressing the villagers:—"If any body tells that the four goyenndas were taken off last "night, I will tie this pot round his neck and drown him; I will cut him and "his wives and children to pieces I am Moolea; you know me; and you "know that I will be as good as my word." Moolea was afterwards taken by Asudzooman, zemindar of Salburees, was tried and acquitted; but the Nizamut Adawlut ordered that he should not be released without security. A great many more goyenndahs have been murdered. I shall relate one more case. In Augun 1213, Mungla, who had acted as a goyenndah at Khurna, was carried off by several men, very near the tannah, in open day, and was never heard of again. A woman, named Phulchuree, told the darogah that she had seen Mungla taken away; she returned to her village, and two days after she and her husband were missing, and have never been heard of since. A man who is now committed for this murder, is believed to be of Pundita's gang, and to have murdered another goyenndah some time before.

Mohun Chung, a goyenndah, who lived near the tannah at Sheerpore, had been instrumental in seizing one of Pundita's gang. In Jeyte 1214, his house was robbed, and he received several very severe sword-wounds from the decoits, who left him for dead.

Hureea was not apprehended till he had separated himself from the decoits, and become goyenndah; then the darogah of Kurna sent him to Nattore, in charge of two burkundazes, about two coss from the tannah; he was taken from them in open day, by 20 or 25 men, armed and dressed like tannah burkundazes. The two men who were in charge of Hureea swear, that they saw in this gang, his old enemy Jeetoo, on whose account he left the gang.

Almost all the decoities, mentioned in these papers, were attended with murder or burning, chiefly of women. It is unnecessary to go into any further detail on the subject.

(Signed) E. STRACHEY,
3rd Judge. [593]

To W. C. BLAQUIERE, Esq.,

Magistrate, 24 Pergunnahs.

SIR,

Par. 1. I HAVE completed the second session of jail delivery at your station for the current year. Warrants for carrying into execution the sentences passed in all the trials brought before the court, were delivered during the session to your officers, with exception to those cited in the margin, which were referable to the Nizamut Adawlut.

2. In the case of Hurry Nye, No. 3 of your Calendar, who was brought before me for contumacy, under Regulation 9 of 1808, it appeared that the proclamation for

No. 7.—24 Pergunnahs.
2d Session 1810.
Calendar—No

3. Vakeel of Government, vs 4. Hurry Nye;	Contumacy.
7. Rauj Chunder Bose, vs 10. Ram Soonder Kybert;	Decoity.
10. Vakeel of Government, vs 14. Bhowanny Singh, alias Bechoo Singh;	Murder.

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Suppy. Calendar.	
14. Nazir Mussulman, vs 25. Rutton Kybert, 26. Chidaum Sirdar, 27. Chidaum Moochu, and others; (rest acquitted)	Decoity.
16. Gocul Maul, vs The same 3 prisoners, (25, 26 & 27) and others; (rest acquitted)	Decoity.

the prisoner's appearance was not issued in the manner prescribed by section 3 of that Regulation, viz., by affixing it at the magistrate's cutcherry, and at the several police tannahs, and publishing it by beat of drum at the towns in which they are situated, and by transmitting copies of it, for publication to other districts, in which the magistrate might have considered it probable that the proclaimed person had concealed himself.* But the most reprehensible point in this case is, that, notwithstanding the prisoner's usual abode was actually known to the officers of police; still the proclamation was not published by beat of drum on the spot, or other public notice given of his appearance being required. Where the penalty for non-appearance is so great as imprisonment for life; the due publication of the proclamation is not a matter of mere form. It is essential to the ends of justice, that a person accused of decoity should not be tricked into a conviction without trial, and rendered liable to the punishment prescribed for that crime. The Regulation is highly penal, and its provisions must be strictly and literally observed. The culpable and apparently wilful neglect of the tannahdar to whom the proclamation was sent, and the phaundeedar to whom he delivered it, in omitting to publish it, in the prescribed manner at the place which the phaundeedar knew to be the prisoner's usual abode, deprived them, in my opinion, of all title to the reward offered for his apprehension. Under what pretence can a claim be made to reward, when the phaundeedar, who suppressed the proclamation, was the very man who seized the prisoner, as soon as the lapse of time debarred him of his right to be heard in defence of the charges brought against him? What construction can be put upon such conduct, but that the police knew, that if he was seized or surrendered earlier, he must be acquitted for want of proof; or that the crimes of which he was accused, existed only in idea? To reward under such circumstances, would be to pay the police for false charges of decoity, with the opinion of convicting without trial.

3. In illustration of my letter to the acting magistrate of the 7th July last, I should wish it to be understood, that a prisoner proceeded against, for contumacy under the provisions of Regulation 9, 1808, is (according to my construction of that Regulation, and of the circular orders of the Nizamut Adawlut†) not to be brought to trial on the specific charge for which he has been proclaimed, till the charge of contumacy is disposed of; unless (as in the present case) the nature of the crime is such as to render him liable to a greater degree of punishment under the Regulations, than is specified in the proclamation; in which case he is to be put on his trial on such charge, as soon as possible.‡ But whenever a specific charge of any other crime or offence (not being that, for which he has been proclaimed) may be preferred, the nature of which may be such as to render him liable to an equal or a greater degree of punishment under the Regulations, the prisoner in such event, whether the charge be preferred before or subsequently to his apprehension (provided there appear to the magistrate, sufficient

† Dated 25 June 1810.

‡ By sections 3, 6, 7, & 8, Regulation 9, 1808, an outlawry in decoity, amounts to a conviction of the crime charged in the proclamation, as much as if the offender had been tried and found guilty; and he is liable to the same punishment, viz. imprisonment and transportation for life. But I hold this rule to be superseded, where the prisoner may have been proclaimed on a charge incurring capital punishment, under the provisions of clauses 1 & 2, section 4, Regulation 53, 1803, as was the case in the present instance.
(Signed) *E. W.*

* Note.—No notice is taken of the circular orders of the Nizamut Adawlut of the 24th July 1810, as they were not in force till some months after the prisoner's apprehension. (Signed) E. W.

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grounds for commitment) is to be brought to trial on such specific charge, as soon as may be practicable after his apprehension or surrender.

4. The sentence and orders passed on the 16th ultimo by the Nizamut Adawlut on No. 7 of your Calendar, have been already communicated to you, through the regular channel. Pursuant to the 6th and 12th paragraphs of those Orders, you will herewith receive, in the form of a roobacarree, particular instructions, as well with respect to the evidence by which the charge of conspiracy and perjury is to be supported against the prisoners whom the Nizamut Adawlut have ordered to be prosecuted on the part of government for those offences, as in regard to the local inquiry which you are directed to institute by the 12th [594] paragraph. You will hereafter receive the sentences which the Nizamut Adawlut may pass on No. 10 of your Calendar, and on the three prisoners in No. 14 and 16 of your Supplementary Calendar; and in the mean time you will be pleased to retain those prisoners in confinement.

5. Your predecessor and yourself have been furnished from time to time, during the session, with directions for the magistrates guidance, on such points as appeared to require the interposition of the court. The prohibition against demanding security from accused persons on their discharge, is of course only meant to prohibit the requiring security, when nothing may appear in evidence unfavourable to the general character of the accused, as expressed in the order; and is not meant to restrict the magistrate from demanding security previous to release, if during the enquiry into a specific charge, the accused should appear to be a person of general bad and dangerous character.

6. The nefarious practice, so prevalent in the mofussil, of extorting and fabricating confessions, cannot be too severely reprehended, and requires your most serious attention. You will be pleased to pay the strictest observance to the various orders issued during the session, for the prevention of this atrocious offence, by introducing checks and restrictions,* which will render the fraud more difficult of execution, and more easy to detect. A proper attention to the precautions directed by the court, will at least render the abuse, less uniform and systematic than heretofore; and the inquiries which you have been ordered to institute into the general conduct of the police, touching confessions (commencing with the principal tannah of Manick Tulla) will, if the people see you are in earnest, and that such things cannot be tolerated, put a final stop to this system of iniquity. I remarked, with much concern, that in every case of decoity brought before me the proof rested on a written mofussil confession, given in evidence at the trial; and regret to add, that all those confessions, bear the marks of fabrication. In one of these cases (No. 7 of your Calendar) a prisoner, who was perfectly innocent, confirmed, before the magistrate, under the influence of improper means previously made use of towards him, a confession before a police darogah, which was proved on the trial, to be false; and which had in fact, been extorted by intimidation and violence. It is hardly necessary to remind you, that confessions made before yourself, are to be received and acted upon, with the utmost circumspection.

* They chiefly consisted of the following general Rules:—

1st. Where a prisoner can read and write the confession invariably to be in his own hand writing, and not that of any other person.

Note.—Though one of the prisoners in No. 13 could write and read Bengallee, and the fact was perfectly known to the police at the time, still his asked confession was taken down in Persian, under the pretence that there was no Bengallee writer at hand; as if he could not have written it himself, had it not been fabricated

2d. Whether he can read and write or not, the confession to be witnessed by one or more persons, who can sign their names, and are not tools of the police.

3d. The paper to which original signatures may be affixed, to be sent to the magistrate, and not a real or pretended copy; as any other document than the original is perfectly inadmissible, as evidence.

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7. An erroneous idea prevails in the mofussil, that a confession is the strongest proof of guilt; and that all that is requisite is to obtain one, and, if possible, to get it confirmed before the magistrate. This false notion, perhaps first gave rise to the custom of fabricating them; and the practice appears to have increased, till it has become general and systematic. You are yourself of course aware, and it should be impressed on the minds of your officers, that a bare uncorroborated confession previous to trial, is the weakest and most suspicious testimony that can be adduced against a prisoner. From the case with which it is obtained, and the readiness with which, in the alarm of danger, a falsehood or a truth is indiscriminately acknowledged, it is entitled to little credit as evidence, unless strongly corroborated, by other circumstances; and where facts go to disprove the truth of such confession, or even to cast suspicion thereon, it becomes as inadmissible, as evidence against the prisoner (whether confirmed before the magistrate or not) as it would be, if positive proof was adduced of its having been obtained, by the flattery of hope, or extorted by the impressions of fear. The magistrates are in consequence *strictly enjoined by section 6th, Regulation 9, 1793, "notwithstanding such confessions, invariably to bind over the witnesses to the commission* of the crime alleged against the prisoner, that they may be examined before the court of circuit, in the same manner as if the prisoner had denied the charge." I had occasion, in the course of the session, to call the acting magistrates attention to this rule; and trust that in future it will be strictly adhered to. In all the cases of decoity before me, I was obliged to call for evidence to facts, having been furnished only with evidence to confessions.

Note.—In No 17. the paper deposed to was signed by one witness in his own hand, and marked, by another, &c. that there could be no mistaking it; but neither the paper sent in to the magistrate by the darogha Mahomed Nukkee, nor another, which he afterwards produced before me as the original, had such signature, or mark; and it was positively sworn by all the witnesses, that the size of the paper, was not the same. The motive in changing the confession is of no moment; it is sufficient that the thing tendered in lieu of it, was inadmissible as evidence.

4th. Daroghas of police to state, at the foot of every confession, the hour at which it was taken, with the date and hour of its being witnessed.

5th. Where it may have been taken at night (which was the case in almost all the confessions given in evidence at the before me) the special reason for its having been so taken, to be stated in the daroghas' report, with a note of the date and hour at which the prisoner was apprehended, and date and time of taking the confession.

6th. The magistrate to be careful in examining the witness, to satisfy himself that the signature to a confession, is not obtained by misrepresenting the contents of the paper (as was the case in trial 13, and 15.) or other fraud.

(Signed) *E. W.*

8. In a trial for decoity and murder (No. 13 of your Supplementary Calendar) I found two witnesses illegally confined, for not testifying on oath, to the truth of a fabricated mofussil confession. These men had been in jail for seven months, and were in close custody when the trial came on, though no inquiry had been instituted, nor was meant to be instituted against them, for perjury, and they had, in point of fact, deposed to what was true; namely, that the confession sent in by the police darogah, did not correspond, in any one circumstance, with what the prisoner had said; that the prisoner had said one thing, and that the buckshee, had written another; the testimony of these two men was corroborated before me, by other (595) evidence at the trial, and the darogha was accused by his jemadar, of attempting to support the fabrication by subornation of perjury, as soon as he found that the persons whose signatures were affixed as witnesses to the paper, would not swear to a falsehood. It does not at all affect the merits of the case, whether this charge (which you have been directed to enquire into) is true or not. The ground on which the two witnesses were kept in confinement, viz., their inability to give security for their appearance, which had been demanded, in consequence of their testimony before the magistrate, was altogether illegal. The subordinate officers of police

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in the mofussil, are already sufficiently expert in the art of preparing proofs. without this fresh incitiment to their industry; and, I trust, that the court will not again hear of witnesses being put in jail, on false grounds.

9. It would be endless entering into a detail of the different modes, in which confessions are fabricated and proved. The usual course appears to be, first, to apprehend as many people as caprice may dictate, and then to select from the number, those individuals who are to confess, and determine on the purport of their confessions. The preliminaries being thus arranged, the victims are made over to the subordinate agents or instruments of police, to be dealt with according to circumstances; and the rest are discharged. It sometimes happens, that they meet with a man whom they are able to deceive, by assurances of immediate pardon, and false promises of future favour and indulgence; in such case, he is usually told, that, by signing a paper prepared by the buckshee for that purpose, or repeating before witnesses what he is instructed to say, he will not only escape hanging, or at least perpetual imprisonment, but become one of the chosen of the police, and make his fortune as a goyenndah; that all he has to do, is to pretend that he was concerned in the decoity, and say, that the gang was composed of particular individuals who are named to him, and leave the rest to the darogah; that there can be no harm in this, because all the world know they are the real decoits; and, in short, the alternative is offered him, either of making a friend or an enemy of the police; either of suffering an ignominious death through their power, or of raising himself to a post of honourable ambition and profit, by their favour. By these, and similar artifices, they catch a dupe, who suffers for his credulity; but when these means fail, which they generally do, they have recourse to compulsion. In this event, the prisoners are taken out singly, at night, and subjected to every species of maltreatment, till they consent to subscribe before witnesses, to the contents of a confession, drawn up for their signature by the buckshee, or to learn it, by heart, and repeat it in their presence. When the prisoner is thus prepared, if there appears no danger of his retracting before morning, he is left at peace, for a few hours; but if any apprehension of that sort is entertained, a burkundaze is sent for three or four people of the village to witness the confession instantly, and they are aroused from their sleep, at all hours of the night for that purpose. It is to be observed, however, that the sending for impartial witnesses does not often occur, except where the darogah has not sufficient weight or talent to keep his place, and at the same time set appearances at defiance. A darogah who is sure of his post, will, with the utmost impudence, send in a confession, witnessed only by a few pykes, or other police dependants, who were perhaps the very instruments by whose means it was extorted. Sometimes a broken pot, an old rag, or some other article of little or no value, belonging to the person robbed, is procured by a goyenndah or other inferior agent of police, and deposited in a half dry tank or ditch, to which the prisoner was afterwards taken, for the purpose of bringing it out with great formality, in the presence of witnesses. Trash of this sort is sometimes thrown into the compound of a man's house or other part of his dwelling, in the hurry and confusion of a sham search for stolen property, and brought out with his own things, by way of corroborating a confession. A case came under my observation, in which a goyenndah was caught, in the very act of disposing of property in this way.

In No. 12, of your Supplementary Calendar, the darogah of Maniktula, in his capacity of thannah ameen, with the aid of his subordinate, had prepared all the proofs which were to corroborate a confession, long before the confession itself, was pretended to have been openly made. Even his first report to the acting magistrate, that the decoits were apprehended with the property (which I found amongst the miscellaneous records of your office) bears a date prior to the confession, by which the property was subsequently pretended by him, to have been discovered. All that is asserted to have been ascertained, was known

to him before he brought the prisoners to the thanah of Bydebattee; and yet they were confined there, for some time after their arrival, for the sole purpose of preparing sham confessions, in direct violation of section 17, Regulation 9. 1807; by the provisions of which, he was prohibited, on pain of immediate dismission from office, from detaining the prisoners beyond the time indispensibly requisite for the enquiry which had already been made. I shall not enlarge on this unpleasant topic. In regard to the individual darogha, and the vacancy occasioned by his suspension, you will, of course, conform strictly to the instructions which I have separately given you, and the confirmation of them which you have received from the court at large. In correcting the general abuses which have been pointed out to you, the court expect your most earnest and zealous co-operation.

10. Another point to which the notice of the acting magistrate was directed, and which cannot be too often repeated, is the shameful practice which prevails, of suppressing all the evidence on the part of the prisoner; especially where the proof of guilt rests, on a mofussil confession. It will, of course, sometimes occur, that a particular witness, named by a prisoner, is not forthcoming; but where several are summoned from different villages, and not one, or at least any material one, is to be found (as was the case, in all the trials at the [596] present session) the only construction which can be put on a general and repeated return to that effect by your officers, is, that such return is false.

11. A practice has been adopted in the magistrate's office, which must tend to increase the difficulty (if any exists) of procuring the attendance of material witnesses, namely, the subpœning for attendance before the court of circuit, all the witnesses to character, who have put their names to the sooruthaul. Now, a sooruthaul to character is sometimes signed by three-fourths of the residents in a village; and these persons receive intelligence from phandudar, that a police peon, or burkundaze, is come amongst them to carry them off from their ordinary occupations; it is not at all surprizing or improbable that most of those who are unable to pay for exemptions, should desert the village till he is gone; and that even two or three material witnesses to facts, should be amongst the group who absent themselves for the time. But their absence is but temporary; and it would be as difficult to satisfy me, that those who are material cannot be sent in, singly on their return, as it would be, to assign a fair reason, why witnesses to facts, should be more difficult to discover, than witnesses to confessions. It would be far better, however, that the proof of general bad character (which is quite a secondary consideration) should be dispensed with altogether, than that the mode of obtaining it, should afford to the darogahs a plea for suppressing all the evidence to facts which would tend to a discovery of the truth, and all the proofs of innocence adduced by the accused. Where it is meant to be shown that the prisoner bears a general bad character, the selection of a few of the most creditable of the witnesses who have put their names to the sooruthaul (of course, including those who may have been examined before the magistrate) would be sufficient, without summoning every individual who may have signed the paper; and where the prisoner's general character is found on inquiry by the magistrate, to be good, or unobjectionable, I cannot see what end is proposed to be answered, by establishing that fact on the part of the prosecution, instead to leaving it, as it ought to be, to the prisoner. No. 14 of your Supplementary Calendar exhibited the names of upwards of a hundred witnesses to character, on the part of the presecution, most of them entirely unnecessary; whilst, on the other hand, the character of the prisoner Fummol, on whose alleged confession, the other prisoners in that trial were apprehended, and who is represented by the police as the leader of the gang, was altogether overlooked. I beg that the useless and objectionable practice adverted to in this paragraph, may (as directed during the session) be discontinued.

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12. Several petitions were presented to me, in the course of the session. Those of the greatest public importance, complain of the rapacity, oppression, and gross and daring acts of illegal violence and rapine committed by goyenndahs, and strong disinclination evinced on the part of the magistrate, to redress grievances of that description. I regret that the acting magistrate's proceedings, in the case of Ram Mohun Bukkal and Ramjee, goyenndah, should give a colour to the latter part of the charge. It is with concern I observe, that the censure passed on those proceedings, was attended with no effect; and that the court's instruction of the 4th July last, respecting an inquiry into the merits of the complaints, should have been totally disregarded. I am aware of the pressure of other business, and of the unusnal number of persons in actual custody for* examination, whose cases ought, generally speaking, to be taken up, in preference to those of persons who are at large in bail; but I cannot admit this, as a sufficient plea for neglecting the court's orders, in a case of so much importance as the present; nor can I wink so hard, as not to see that the accused, from the nature of the charge, ought not, in strictness, to be at large on security. But if this unmerited indulgence to a man, accused on oath of the most daring acts of outrage, and open robbery, with a tender of ample proof, is to operate as a bar to inquiry, it becomes incumbent on me to order that his bail be withdrawn, till the investigation, which I directed in vain three months ago, is completed. The charges are of too serious a complexion to be lightly treated, or to be longer neglected; and I am urgently impelled, by a sense of duty, peremptorily to direct that no farther time be lost, in conforming to the instructions communicated to the acting magistrate on the 4th July last, in preference to other business; and that, as soon as the prescribed investigation may be brought to a close, you submit the whole of your proceedings (as already directed), together with my roobacarree of the foregoing date to the court of circuit. You will not omit to examine the whole of the witnesses whose names are mentioned in the above order, to the points therein directed; besides receiving the evidence of such other persons as you may deem material. You will also be careful to ascertain whether any part of the 400 rupees, of which the complainant swears he was pillaged, was corruptly received by the police darogah of Nohuzzaree, or his subordinates; and take the most effectual means in your power, for the recovery of the stolen cash, to whosoever hands it may be traced.

13. The case of Mahomed Sadhokhan requires the immediate interposition of the court. The accusation against the goyenndahs named in his petition, amounts to an unqualified charge of robbery by open violence, and should be treated, as such. His house is alleged to have been broken into at night, during his absence from home, by a gang of about 25 persons with torches, who compelled his wife by force and menaces, to disclose where his money was deposited, and did not quit her, till they had thus obtained 305 rupees in cash, besides all the gold and silver trinkets of the women and children of his family, and several articles of household [597] property, which they took as spoil. She raised the neighbourhood, he says, by her cries; but they could only pity, not assist her, for the chiefs of the gang, disclosed to the terror of them all that they were goyendahs. They then took possession of his house, and after rioting therein at his expense for a complete day and night, quitted it with threats and imprecations; but not till they had extorted 14 Rupees more from his wife. You will be pleased to lay the information required, on the 8th instant, in regard to this case, before the Court at large without delay.

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* It appears from the Magistrate's report in return to a precept from this Court, that on the 8th September there were no less than 209 prisoners in the haiyut fujwaz jail, some of whom had been in confinement from the 20th April.

(Signed) E. W.

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14. In one of the cases complained of, your assistant had demanded excessive bail in the sum of 5,000 rupees from the principal party accused, and 500 from each of his people, on charge of a common assault. He was prohibited from exercising this arbitrary discretion in future, and was informed that in all cases which appeared to him of sufficient magnitude to require more than ordinary bail pending the enquiry, he must submit the whole of the proceedings to the magistrate, for information and orders.

15. The other petitions do not require particular notice. Orders were passed on all, which I conclude have been conformed to.

16. Under the powers vested in the court by Regulation 9, 1807, I inspected the magistrates' proceedings in the cases of all the persons in confinement under requisition of security by him for good behaviour, and passed such orders, with my reasons at large in each case, as appeared just and proper. I was sorry to observe, that many of these people, had been confined for a very long period, some for upwards of two years, on insufficient grounds. The cases with which I was most dissatisfied, were those of persons doomed to the ignominy of a jail, without any enquiry whatever having been made, into their general character; or whose character, habits, and means of livelihood, had been found on enquiry, to be good or unexceptionable, merely because their names were thrust into thanah confessions. This is a complete perversion, both of the letter and spirit of section 10, Regulation 22, 1793; which authorizes and directs the magistrates to examine, on oath, vagrants and suspected persons, and also any persons who may have a knowledge of their usual place of residence, occupation, or mode of obtaining their livelihood; and if there shall appear to him, grounds for supposing that they are disorderly or ill disposed people, he shall employ them, in repairing the public roads, &c., until they find security for their good behaviour, &c., or the magistrate shall be satisfied that they will of themselves, take to some service or employment, so as to obtain an honest livelihood. Even supposing the confession, not to have been fabricated, or obtained by improper means, and admitting it, to be evidence against others, which it is not; you would still have no authority as magistrate, to punish the specific offence, by condemning the offender to the public roads, till he finds security for his good behaviour. I cannot too strongly animadvert on a practice which, in its operation tears the bonds of society asunder; degrades and vilifies all ranks and classes without distinction, and subjects every honest man to infamy and penury, by treating him as a rogue and vagabond. In requiring security for behaviour, you must look to general character; and by that, and that alone you must be guided. If from the evidence before you during an investigation into a specific charge, or otherwise, there should be grounds for supposing that the persons accused are disorderly or ill disposed people, or of general bad or dangerous character, it would then be your duty, in conformity with the section quoted, not to release them until they enter into sufficient security for their good behaviour, in such sum as you may deem it expedient to exact, under the particular circumstances of the case; observing it, as an invariable rule to state the amount in your proceedings. But where nothing appears unfavourable to the general character of a person accused of a specific offence, you possess no power whatever to demand from him security for good behaviour; but he must either be committed for trial before the court of circuit, punished, or discharged, according to the evidence before you under the General Regulations. Your report exhibited several instances of persons improperly confined for security on suspicion of specific crimes.

17. I found several prisoners in jail, under requisition of security; not for their good behaviour, but simply for their appearance, chiefly on the ground of their having been named in mofussil confesions. One of them (No. 2 of your

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list) had been in jail, from the second of May 1808. This illegal and objectionable practice of demanding bazi zamenee security from accused persons, previous to their discharge, appears to have been almost generally exercised where there was no ground, either to commit for trial, or to punish, or even to object to character. It attracted my attention, at an early period of the session, and I prohibited it in future.

18. The acting magistrate, in his report of prisoners in confinement for security, by order of the court of circuit, omitted to state under the provisions of section 11, Regulation 53, 1803, whether the accusation of a muchelka by any of the persons who had been confined for a year or upwards, under inability to give the security required, would, in his opinion, be sufficient to provide for the object intended. I nevertheless deemed it proper to call the whole of the prisoners before me, and examine the proceedings held by this court on their respective trials, as far as was necessary to ascertain the grounds on which they were required to find security. This was done with a view of determining, 1st. What prisoners, on consideration of the circumstances of their respective cases (of which circumstances, the magistrate must necessarily be ignorant) were proper objects of release on their muchelka, without security; leaving it to the magistrate to show cause to the court at large, why the prisoners should not be released on muchelka, either in consequence of misbehaviour during their confinement, or on other grounds unconnected with the trial.—2dly. What security in cases where the prisoners are not released on their muchelka, should, under the provisions [598] of section 9, Regulation 8, 1808, be deemed substantial, to the satisfaction of the court. After duly considering the whole matter, you were furnished with detailed instructions on each of these points, and directed to report to the court at large, your objections at length to the release of any of the prisoners, whom the court do not consider it necessary, under the facts in evidence at the trial to detain longer in jail.

19. In respect to the prisoners confined for security by order of the Nizamut Adawlut, who were reported *pro formâ*, I had no correct means of forming a judgment*; I contented myself therefore with hearing, what they respectively had to allege; and directing that those who had tendered before me substantial security for their future good conduct, at these different thanahs, should be sent to the several darogahs of police, for the purpose of furnishing it. From this general rule, I except Muddum Roy (No. 50) who states that he had tendered security, in vain. It is unnecessary to remind you, that the two goyendahs, by whom he was accused, were tried by order of the Nizamut Adawlut, and convicted at the present session, of conspiracy and perjury in this very case, and sentenced in conformity to Regulation 2, 1807. You have accordingly been directed to discharge Muddun Roy, on the security tendered by him, or immediately assign your reasons to the court at large, why you do not.

* These persons (some of whom have been confined for the last six years) are not to be set at large, without substantial security for their future good behaviour; but as the amount is not specified, I take the liberty of submitting to the consideration of the Nizamut Adawlut, whether an arbitrary discretion is not thereby left in the breast of the magistrate, to imprison indefinitely, or release at pleasure. The frequent change of magistrates has the necessary effect of precluding local and personal knowledge, in cases of this description; and they have not the means of exercising a sound discretion, in fixing the amount (especially where the order for detention is grounded, on suspicion of gang-robbery) because they have not heard both sides of the question. In some instances, excessive security will be demanded; in others, it will be unwarrantably low.
(Signed) *E. W.*

20. On looking over the calendars of persons apprehended and discharged, or punished, which were submitted to the court under section 17, Regulation 9, 1793, and section 22, Regulation 9, 1807, and reviewing your proceedings, I observed a few trifling irregularities, which have been pointed out to you; but there are two cases amongst them, which require particular notice. The one, is a

case in which three travellers are stated to have been stripped of their property on the road, by a man who had given them poison; which was irregularly decided by your assistant, and does not appear to have been, sufficiently investigated. A farther inquiry is now, impracticable; but it is my duty to remind you, that in cases of such magnitude as this, your assistant (if referred to him at all) should be instructed under the provision of section 21, Regulation 9, 1807, to submit the proceedings held upon the examination, for the magistrate's decision, and not determine the matter himself. The other, is an instance of corporal punishment, inflicted by your assistant on a woman, for preferring a groundless complaint. This offence, as well as all others, which the magistrates are empowered to hear and determine, without reference to the court of circuit, (except theft) is punishable by fine, imprisonment, under sections 8 and 16, Regulation 9, 1793; and it is only in cases of petty thefts, which may not have been attended with aggravating circumstances, or committed by persons of notorious bad character, that the magistrates and other assistants are authorized to inflict corporal punishment, not exceeding thirty rattans. You will be careful that no deviation is made from this salutary rule in future, by yourself or your assistant.

21. These are the only points to which it appears necessary for me to revert in this letter. For details of every description, I must refer you to the separate instructions, you have received at various periods, during the session.

22. I was much gratified, on visiting your jail, in observing the cleanly appearance of different wards, and the care and attention which is evidently paid to the health and comfort of the prisoners. It is incumbent on me, also, to notice, in favourable terms, the conduct of that portion of your Aumlah who attended me, during the session; and my thanks are, at the same time, due for the facility of access to the foujdarry record, so obligingly afforded by yourself.

I am,
Sir, &c.,
(Signed) E. WATSON,
A. J. C.

Allypoor,
11th Sept. 1810.

To GEORGE DOWDESWELL, Esq.,
Secretary to the Judicial Department, Fort William.

SIR,

1. I have the honour to submit an abstract Statement of the cases of a heinous nature, which were brought before me, at the second quarterly session of jail delivery for the 24 Pergunnahs for the present year, according to the prescribed form.

2. The proof in all the cases of decoity, rested on confessions sent into the magistrate by the police darogahs, which were given in evidence against the prisoners, at their respective trials. An uncorroborated confession before trial, especially when taken by a native officer, is by far the weakest and most suspicious species of testimony which can be adduced, even where there is no proof of its having been obtained, by improper means; but in all the trials before me for decoity, there were grounds to suspect, that the confessions brought against the prisoners had either been obtained, by false hopes and promises, or extorted, by the impressions of fear, or fabricated; recourse was seldom had to collateral circumstances, to [599] strengthen a confession, and whenever the attempt was made, it failed. Only one instance occurred, of a prisoner having confirmed before the magistrate, a confession, received from a thanah; and in this case, there was not merely sufficient evidence to warrant a belief that the confession was false, and afford ground to suspect that it had been confirmed by the prisoner, under the influence of improper means previously made use of towards him; but the Nizamut Adawlut, to whom the trial was referred, and by whom the prisoner was acquitted, thought proper,

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under all the circumstances, to direct a public prosecution to be instituted against the police darogah and others, on a charge of conspiracy and perjury against the prisoner and others, named in the confession.

3. The offence of accusing or threatening to accuse innocent persons of crimes punishable with death or transportation, especially of the crime of decoity, with a view to extort money or chattels, or for other criminal purposes, and conspiring to convict them, by fraud and perjury, has, I apprehend, materially increased; but whether I am right or not, in this conjecture, it no doubt prevails, to a very serious extent. I had three cases of conspiracy and perjury touching decoities before me, at the session just concluded. In two of them, the prisoners were convicted and sentenced under the provisions of Regulation 2, 1807. The third ended in an acquittal, for want of legal proof, though strong suspicion existed of the guilt of the accused.

4. I take this opportunity of soliciting the instructions of government, in regard to my return to my station. At this season of the year, the only practicable mode of proceeding to Benares is by water, which will delay the period of my arrival, towards the middle of November. I propose therefore, with the permission of government, to defer my departure till the weather will admit of my travelling by land, so as to reach my station, about the close of the dusseyra vacation.

Calcutta Court of Circuit,
19th September 1810.

I have the honour to be, &c.
(Signed) E. WATSON,
A. J. C.

ABSTRACT STATEMENT of Cases of a heinous nature, tried by the Court of Circuit for the division of Calcutta, at the Jail Delivery for Zillah 24 Pergunnahs, in the second quarterly session of 1810.

Decoity.		Murder.		Arson.		Highway Robbery.	
No. of Trials.	No. of Prisoners.	No. of Trials.	No. of Prisoners.	No. of Trials.	No. of Prisoners.	No. of Trials.	No. of Prisoners.
8	31	2	4	...	...	...	...

Calcutta Court of Circuit,
19th September 1810.

To E. WATSON, Esq.,
Acting Judge of Circuit for the Division of Calcutta,
Judicial Department.

SIR,

Para. 1. I AM directed by the right honourable the Governor General in council to acknowledge the receipt of a letter from you, dated the 19th instant, with its enclosure; and to transmit to you for your information, the enclosed copy of an Order, which has been issued to the superintendent of police, on the subject of your address.

2. In reply to the last paragraph of your letter, I am directed to acquaint you, that the Governor General in Council authorizes you to postpone your return to your station, until the period noticed by you.

Council Chamber,
29th September 1810.

I am, &c.,
(Signed) G. DOWDESWELL,
Secy. to Govr.

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To W. BLUNT, Esq.,
Superintendent of Police, Judicial Department.

SIR,

Para. 1. I am directed by the right honourable the Governor General in Council to transmit to you the accompanying copy of a letter, and its enclosure, from the acting judge of circuit in the division of Calcutta.

2. In that letter, Mr. Watson observes as follows: "The offence of "accusing, or threatening to accuse, innocent persons of crimes punishable "with death or transportation, especially of the crime of decoity, with a view to "extort money or chattels, or for [600] other criminal purposes; and conspiring "to convict them by fraud and perjury, has, I apprehend, materially increased."

3. The offence noticed by Mr. Watson, being of the most serious nature, and pregnant with the worst evils to society, the Governor General in Council desires that you will communicate with the officiating magistrate of the 24 Pergunnahs, with the view of ascertaining whether it be still prevalent in the zillah; and if so of devising the best means for the suppression of it.

4. His Lordship in council likewise desires that you will avail yourself of such opportunities as may occur, of communicating on the subject with the other magistrates, with the view of ascertaining whether the offence in question exists in other parts of the country; and in case there shall be ground to suppose that it does exist, that you will submit to government such suggestions, as may appear to you best calculated for the extinction of the evil.

I am &c.,
Council Chamber, 29th September 1810. (Signed) G. DOWDESWELL.
Secy. to Govt.

To J. SHAKESPEARE, ESQ.,
Register to the Nizamut Adawlut,
Calcutta first circuit.

SIR,

Para. 1. IN continuation of my address of the 10th instant, I beg you will do me the favour to lay before the court of Nizamut Adawlut the inclosed copy of a letter which I wrote to the magistrate of the 24 Pergunnahs at the close of the second quarterly session of jail delivery, at that station, for the present year.

2. As it expresses my sentiments at large on all the points to which it appears to me necessary to advert, I shall not trouble the court, with any separate remarks in this report, but merely subjoin an abstract of the calendar, and a statement (drawn out in the prescribed form) of the prisoners convicted by the court of circuit, without reference to the Nizamut Adawlut.

3. It is in my mind, however, of so much importance, that the Nizamut Adawlut should be fully apprized of the nature of the cases of all the persons whom I found in jail, under requisition of security, that I must beg leave to trouble them, in this instance with details; and accordingly inclose copies of my proceedings in the cases noticed in the 16th, 17th, 18th and 19th paragraphs of my letter to Mr. Blaquiere.

I am, Sir, &c.,
30th September 1810. (Signed) E. WATSON,
A. J. C.

P.S. Since the foregoing was written, I have received a letter from the secretary to government in the judicial department, under date the 29th instant, with enclosure, on the subject of an address from me of the 19th; copy of which and of the address referred to, I have the honour to forward; and beg you will submit them to the court.

(Signed) E. W.
A. J. C

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ABSTRACT of the Calendar, at the second quarterly Session of Jail Delivery for the 24 Pergunnahs.

CRIMES.	No. of Trials.	No. of Prisoners.	Prisoners convicted and sentenced by the Court of Circuit.	Prisoners acquitted.	Referred to the Nizamut Adawlut.	
					Trials.	Prisoners.
Murder	2	4	...	3	1	1
Decoity	8	31	...	27	3	4
Contumacy, under Regulation 9, 1808 ...	1	1	...	...	1	1
Conspiracy and perjury	3	6	3	3	...	...
Burglary	1	2	1	1	...	...
Theft and receiving stolen property	2	2 1	3	...	...	...
Mayhem	1	1	1	...	...	...
Assault	1	1	...	1	...	...
Bad character, and suspicion of decoity ...	1	1	...	1	...	...
	20	50	8	36	5	6

ABSTRACT STATEMENT of Prisoners punished, without reference to the Nizamut Adawlut, by the Court of Circuit for the division of Calcutta, at the jail delivery for Zillah 24 Pergunnahs, in the Second Quarterly Session of 1810.

No. of Prisoners.	NAMES.	Sex.	Age.	Religion and Caste.	Profession.	Crime established.	Sentence of the Court of Circuit.
1.	Sartuch	Male	33	Hindoo of the Baugdy caste.	Goindeh (Spcies)	Conspiracy and perjury.	5 years' imprisonment, with hard labour, ignominious punishment of tusheer, branded by the process of godena, and corporal punishment.
2.	Thakoor Doss ...	Do.	31	Do. caste Kybert.			
3.	Seeboo Missre ...	Do.	25	Brahmin.	Mendicant	Theft ...	20 stripes with the corah, and imprisonment and hard labour for 2 years.
4.	Ram Tunnoo Ghose...	Do.	24	Hindoo of the Gevallah caste.	Labourer...	Maliciously wounding the prosecutor.	Imprisonment, with hard labour, for 3 years.
5.	Mooktaran Kybert ...	Do.	30	Hindoo of the Kybert caste.	Servant ...	No. 3. Theft ...	No. 3 thirty stripes with the corah, and imprisonment, with hard labour, for 3 years.
6.	Gocul Purramaniah...	Do.	32	Hindoo of the Gunbunriha.	Shopkeeper	No. 6. Receiving property knowing it to be stolen.	No. 6 twenty stripes with the corah, and imprisonment, with hard labour, for 3 years.
7.	Ram Jemum Purreaul	Do.	30	Brahmin.	Mendicant	Burglary ...	20 stripes with the corah, and imprisonment, with hard labour, for 5 years.
8.	Bydonauth ...	Do.	25	Hindoo Bangdy caste.	Pyke ...	Perjury ...	Branded by the process of godena, ignominious punishment of tusheer, corporal punishment, and 4 years' imprisonment, with hard labour.

(Signed) E. W.
A. J. C.

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APPENDIX, No. 12.

MR. SECRETARY DOWDESWELL'S REPORT ON THE GENERAL STATE OF THE POLICE OF BENGAL.

Extract BENGAL Judicial Consultations, 29th September 1809.
Secretary's Report.—Introductory Observations.

IT cannot be unknown to government, that I have for some time past, given a good deal of attention to the state of the police throughout the territories dependent on this presidency; and that I have sought for information on the subject, not only from the official reports which have passed through my hands, as secretary of the judicial department, but likewise, by private and personal communications with several of the officers of that department.—The enquiry into which I have been led, has appeared to me more interesting, every step that I have advanced, from a contemplation of the magnitude of the evils which exist, or at least did very recently exist, in the country; and from the acknowledged and obvious importance of an efficient police, to the peace and happiness of society.

In the consideration of this question, I have had occasion to observe, that those evils were in some instances, to be ascribed to the supineness of the local magistrates; but that they were much more generally imputable, to the defects of the existing system. I trust, therefore, that this report will be suppressed, and consigned to oblivion, in the outset; or that the foregoing avowal of my sentiments will be taken, once for all, as an apology for any freedom of remark which may be found on any of the existing Regulations, in the following discussion.

Were this report intended solely for the consideration of the local government of this country, it would be superfluous to enter into details regarding the evils arising from the inefficiency of the police, as, unhappily, occasions have so frequently arisen to arrest their attention on this important subject; but as the arrangements suggested may possibly attract the attention of the honourable the court of directors, to whom those evils may not be so familiar, a brief exposition of them, must be deemed a necessary introduction to any plan which may be suggested for the general improvement of the police.

Were I to enumerate only a thousandth part of the atrocities of the decoits, and of the consequent sufferings of the people, and were I to soften that recital, in every mode which language would permit, I should still despair of obtaining credit, solely on my own authority, for the accuracy of the narrative.

In order, therefore, not to be suspected of detailing fictitious and imaginary horrors, I shall state little on this subject which has not already received in some sort, the stamp of public authority, either at the hands of government, or of the highest criminal tribunal in this country, beyond the limits of the supreme court of judicature.

In the former report which I had the honour to submit to government on this subject, and which is recorded on the proceedings of the 13th June last, in speaking of the evils attendant on the crime of decoity or gang-robbery, it was observed as follows:—"But robbery, rape, and even murder itself, are not the worst figures in this hideous and disgusting picture. An expedient of common occurrence with the decoits, merely to induce a confession of property supposed to be concealed, is to burn the proprietor with straw or torches, until he discloses the property, or perishes in the flames; and when they are actuated by a spirit of revenge against individuals, worse cruelties (if worse, can be) are

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perpetrated by those remorseless criminals. If the information obtained is not extremely erroneous, the offender,* hereafter noticed, who was apprehended, through the agency of Mr. Blaquiere's goyendas, at Patna, himself committed fifteen murders, in nineteen days; and volumes might be filled, with the recital of the atrocities of the decoits, every line of which, would make the blood run cold with horror."

On this point, Mr. Lumsden, in a minute recorded on the same day as the report, observes as follows:—"That the existing system of police, has entirely failed in its object, and that the detestable crimes of gang-robbery and murder are now equally prevalent, in every part of Bengal (the division of Dacca, perhaps excepted) as at any former period, are truths of too much notoriety to admit of dispute. The details of the enormities which are still committed with impunity, in the immediate vicinity of the capital of British India, as described in the report, are not too highly coloured." [603]

To develope, however, more particularly the nature of the evils to which these remarks refer, I beg leave to insert the following abstract of three trials recently adjudged by the court of Nizamut adawlut.

No. 1.—Zillah Nuddea—R. Rocke, senior judge, Calcutta Court of Circuit.

Nizamut Adawlut, 3d. May, 1809.	before	J. H. Harington, Esq. and John Fombelle, Esq.	
Prosecutor, ...		The Vakeel of Government.	
Prisoners,	1. Bishonaut Sirdar	...	chokedar.
	2. Buddea-alras Budderuddien	...	ditto
	3. Shamdass ...	...	beggar.
	4. Goluck Sirdar	...	lime seller.
	5. Dokowrie ...	...	cultivator.
	6. Sunneasse	...	bearer.
	7. Teetoleah	...	cultivator.
	8. Gopaldooleeah	...	ditto
	9. Jumal ...	...	beggar.
Charge ...		Gang-robbery, arson, murder, and wounding.	

THE prisoners were charged with being part of a gang of decoits, who committed a robbery at the residence and factory of Mr. Faddy, an indigo planter in the Nuddea district; on which occasion, Ghowsee (a servant of Mr. Faddy) was murdered. Mr. Faddy and Mr. Lediard (who was on a visit to Mr. Faddy) and others, were wounded, and property to a considerable amount, was carried off by the robbers.

This attack upon Mr. Faddy appears to have been instigated, by the following circumstances:—The prisoners, Bishonaut, Suddea, Shamdass, and another person named Petumber, were convicted criminals, who had been punished under a sentence of imprisonment to Dinagepore, from whence they effected their escape, and returned to Nuddea, where they again assembled a very numerous and powerful gang, and committed the most daring robberies and acts of cruelty, and created the greatest terror to the inhabitants. Mr. Faddy had been very active, in communicating to the magistrate such information as he could procure, for the detection and seizure of the principals of the gang, and at length, Panneh Cowne, his head Pyke, having obtained accurate information of the retreat of Petumber before mentioned, he, in conjunction with two of his relations, Meghye and Hisaboodeen, succeeded in seizing the offender, who,

* Gungaram Doss. He has been since convicted and executed.—*See* within Trial, No. 2.

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however, was severely wounded, in resisting his seizure, and died shortly after. This appears to have instigated the robbery and murder charged against the prisoners.

From the evidence in this case, it appeared that between 3 and 4 o'clock in the morning of the 27th September 1708, Mr. Faddy and Mr. Lediard were alarmed by the report of a gun, and on rising, found the house surrounded by decoits, who, in despite of all resistance (in which one of the gang was shot dead) forced their way into the bungalow, from all sides, and four of them, seized Mr. Faddy, after a considerable struggle, in which he was nearly strangled. Two of the prisoners wrested the gun from his hands, Mr. Lediard's gun having repeatedly missed fire, and he having received a severe spear-wound in his breast, was also disabled from further resistance; both gentlemen, remained entirely in the power of the decoits. During these transactions, the prisoner Bishonaut repeatedly required Mr. Faddy to deliver up Panneh Cowne Pyke, who appeared to be the immediate object of their vengeance, and to point out, where his own money was. The decoits several times dragged Messrs. Faddy and Lediard to a short distance from the house, treating them with great insult and indignity; some, proposing to put them to death, and others, to cut off their ears and nose; the prisoner Buddea in particular, having discovered that one of their gang had been shot, held a drawn sword over Mr. Faddy, and was on the point of striking, but was restrained, by the authority of Bishonaut. At the approach of day, the decoits retired, carrying off all the arms in the house, about 700 rupees in cash, and other property, to a considerable amount. On their return from Mr. Faddy's house, they set fire to the house of Panneh Cowne, and murdered his two relations, Meghye and Hisaboodeen, the head of the former being found on the following day, suspended on a tree near the house.

The court of Nizamut adawlut, after a full consideration of all the circumstances and proceedings held on the trial, were fully satisfied of the guilt of the prisoners 1, 2, 3, 4, 5, 6, 7 and 8, in having been concerned in robbery, murder and other acts of aggravation; and accordingly, under the discretion given by the futwa of their law officers, sentenced each of the said eight prisoners to suffer death.

The prisoner Jumal not being convicted, but he lying under strong suspicion of being one of the gang, the court directed that he should not be released, without substantial security for his future good conduct, and appearance, when required. [604]

No. 2.—Zillah Nuddea—D. Campbell, third judge, Calcutta Court of Circuit.

Nizamut Adawlut, Sept. 4, 1809. } before { J. H. Harington, Esq. and J. Fombelle, Esq.

Prosecutors { Premchund, Kalipaul, Sheobiswas, } Inhabitants of Gadpokheria.

Prisoners
1. Koraur Sirdar ... chokedar.
2. Para Sirdar ... ... cultivator.
3. Ramsoonderkussali ... ditto
4. Gungarem Das ... ditto
5. Sumbhow Cunnea ... watchman.

Charge ... Decoity and murder.

THE prisoners were charged with being the principals of a gang of decoits, who, on the night of the 20th October 1808, attacked the village of Gadpokheria, in the district of Nuddea, and committed the following crimes:—1st. A robbery at the house of Premchund, and the murder of Bhyrob, his brother.—2d.

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A robbery at the house of Kalipaul, and the murder of Bydnauth, his brother, and Mussumut Cheetra, his wife, by burning them to death.—3d. A robbery at the house of Sheobiswas, and burning to death, his mother Mussumut Tegee.—4th. A robbery at the house of Mussumut Kalendee, attended with her murder.

From the evidence in this case, it appeared that the crimes charged against the prisoners, originated chiefly in motives of revenge, for evidence given by some inhabitants of the village, against some of the gang, on a late trial at Kishenagur. The evidence, among other matter, established the following facts:—That about 5 decoits attacked Kalipaul's house, when they found Bhyrob, and tied him to a stake before the house, when the prisoners Koraur Sirdar and Secuebhoo Dunnee, (telling Bhyrob that they "would teach him how to give evidence, against them again,") gave him several mortal wounds, by thrusting a spear through different parts of his body, and cutting him with a sword:—That a party of the robbers, then proceeded towards Premchund's house, whilst others, taking straw from the thatch of Kalipaul's house and lighting it, went into the house from whence were immediately heard the screams of Kalipaul's brother and wife, for some time without intermission, crying out that they were burned and tortured, and imploring the robbers for mercy:—That the robbers next went to the house of Sheobiswas, from whence also cries were heard:—That after midnight, when the robbers had departed, the body of Bhyrob was found near stake, with several wounds on different parts:—That in the house of Kalipaul, were found the bodies of his brother and wife, apparently burnt to death, by the application of torches and lighted straw to different parts:—That the house of Premchund was found plundered:—That in the house of Sheobiswas his mother was found burnt to death, and in that of Mussumut Kalindee, she was found killed, by the thrust of a spear.

The futwah of the law officers of the Nizamut adawlut, declared the whole of the prisoners convicted of being concerned, either as principals or accomplices, in all the robberies and murders laid to their charge, and liable to discretionary punishment, by seaseet extending to death; and the Court having no doubt of the guilt of the prisoners, condemned them accordingly to suffer death.

Trial No. 3.
Jugnath Ghose, *against* Bulram Sirdar et al'.

No. 3.—Zillah Nuddea—D. Campbell, third judge, Calcutta Court of Circuit.

Nizamut Adawlut, Sept. 16, 1809. } present { J. H. Harington and John Fombelle.

Prosecutor ... Jugnath Ghose.

Prisoners

1.	Bulram Sirdar	... chokedar.
2.	Balka Sirdar	... ditto
3.	Gholamee Sirdar	... cultivator.
4.	Docoa Sirdar	... labourer.
5.	Sheekoor ...	... peada.
6.	Mudary ...	... ditto
7.	Calichurn Ghose	... cultivator.
8.	Nubboo Sirdar	... chokeedar.
9.	Casimath-bagdy	... labourer.
10.	Gudda Barooge	... beetle seller.
11.	Gopul Mussulman	... cultivator.
12.	Babookhan	... peada.
13.	Nubbye Khan	... ditto
14.	Subdul Sirdar	... labourer.
15.	Malookchund	... thatcher.
16.	Hurry Ghose	... ditto
17.	Roghonauth das Sirdar	cultivator.
18.	Ram Comar barooge	... beetle seller.
19.	Kunkye Kupally	... cultivator.

Charges ... Gang-robbery and murder.

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THE prisoners were charged with being the principal persons of a gang of robbers, who, on the night of the 27th August 1808, attacked and plundered the house of Loharam, the [605] prosecutor's father, at Madhobpore, a village in the Nuddea district, and murdered the above-mentioned Loharam, together with Mussumut Goomoona, the prosecutor's mother.

The Prisoners pleaded Not Guilty.

From the evidence on the trial, the murder of these persons appears to have been attended with unexampled cruelty. The prosecutor related the circumstances, as follows:—That about 12 o'clock on the night on which the robbery and murders took place, he was sleeping in a house at a short distance from that of his father, and being awoke by the noise of robbers, went out, and saw that a party of about 50 decoits had attacked his father's house; that from fear, he concealed himself in a plantain garden within 50 yards of the spot, from whence he saw the robbers drag out from the house, his father and mother; and after binding their hands and feet, apply lighted straw and torches to their bodies, demanding of them, at the same time, to point out where their money was concealed; that the unfortunate people assured them, they had none; but that the robbers proving inexorable, went into the house and brought from it, a quantity of hemp, which they twisted round the body of Loharam, and after pouring on it ghee, or clarified butter, to render it more inflammable, set fire to it:—That they then procured a quilt from the house, which they also moistened with ghee, and rolled round the body of Loharam:—That the prisoners [2] Balka Sirdar, [3] Nubboo Sirdar, and [10] Kunkye Cupally, at the direction of the prisoner [1], Bulram Sirdar, threw the prosecutor's father on the ground, and keeping him down with a bamboo which they held over his breast, set fire to the quilt:—That at this time, the cries of the unfortunate man were most shocking, the robbers continually calling on him to tell where his money was, and he assuring them that he had none, and imploring them to take his cows, or any thing they might find in his house:—That the robbers, however, still proceeded to further cruelty, having procured some mustard seed and torn up the flesh of Loharam's breast, by drawing a large bamboo several times across it, pounded the mustard seed on the sores, with a view to make the torment more excruciating:—That, at the same time, the mother of the prosecutor was tortured nearly in the same manner by the robbers tying hemp round her body, and setting fire to it, and dragging her about from place to place, by the hair of her head, calling on her all the while, to tell them where her husband's money was concealed; and also calling out on the prosecutor by name to come and witness the state of his father and mother:—That these cruelties, together with the plunder of the house of Loharam and other ones adjacent, continued until between 3 and 4 o'clock in the morning, at which time, the robbers departed; and that the prosecutor, on going up to his father and mother, found them most dreadfully mangled, but still alive; that his father expired about noon, and his mother, not till alive; that his father expired about noon, and his mother, not till the following morning. The prisoners whom the prosecutor swore to have recognized at the murder of his parents, in addition to [1] Bulram Sirdar, [2] Balka Sirdar, Nubboo Sirdar and [10] Kunkye Cupally, before mentioned, were:—[4] Dacoa Sirdar, [5] Shookoor Peada, [6] Mudary Peada, [7] Calichurn Ghose and [8] Nubboo Sirdar: and he also specified [9] Casinath Bagdy and [10] Gudda Barooge.

Several witnesses on the part of the prosecution (inhabitants of the village) confirmed the circumstance related by the prosecutor.

The court in consequence, sentenced the prisoners convicted, nine in number, to suffer death.

AN accurate judgment of the nature of the evils in question, may be formed from the foregoing documents. It is not so easy to judge of their extent. The state of the police has been very different, in different zillahs; and in the same

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zillah, at different periods of the time. Even the various parts of one and the same district, may not always be equally infested with the crime of gang-robbery.—In transcribing therefore the following extract from the orders passed by government on the 30th June last, upon an enquiry made by Mr. H. Shakespear into the prevalence of gang-robbery in the tannah of Beenipore, that is, in about the 12th part of the district of Hooghly, it is proper to remark that there is substantial reason to believe that the crime in question, was not by any means, so prevalent in other parts of that district. On the other hand, there are grounds to apprehend that in the districts of Nuddea and Rajeshahye generally, the crime of decoity had at one period, become still more prevalent than it was in Beenipore, at the time to which Mr. Shakespear's report refers. The following is an extract from the orders passed by government on that report.

"The following appears to be the result of Mr. Shakespear's enquiries "respecting the public offences committed within those parts of the tannah of "Bennipore, to which his investigation extended, from the month of Bysaack "1215, to the month of Jyte 1216," (13 months.)

"Houses robbed	...	104.
"Attended with the wounding of ...	8	Persons.
"The torture of	3	
"And the murder of	5	

After the foregoing exposition, which I have rendered as brief as the nature of the case would permit, I presume that any augmentation of expense which may be required for the suppression of a crime, so pregnant with evils, so fatal to the peace and happiness of society, will not for a moment, be thought an object. By augmentation of expense, I mean the immediate increase of establishments; for it appears to me demonstrable, that if the money appropriated to this purpose be productive of the end desired, that is, the reform of the police, it will ultimately be attended, even with pecuniary benefit to government.

On this question, the following observations of the Governor General in Council, appear to me to be perfectly in point; with this difference, that what is there stated with respect to the arrangements adopted in one district, viz., the jungle Mohauls, is to be considered applicable to the country at large. [606]

Judl. Genl. Letter to the Court of Directors, dated 7 April, 1809.

"We apprehend, that a plan of that nature can never be duly appreciated, "solely from the immediate expense attending it: considered only in that point "of view, an argument may always be drawn, against the adoption of it. In "order, however, to form a proper judgment on the question, it is to be "considered, whether the more regular and certain collection of the public "revenue, the prevenion of disturbances, and consequently of the expense with "which the suppression of them is ever attended, the saving of rewards for "the apprehension of criminals; the prevention of loss by the robbery of "remittances of public treasure, &c., do not in the aggregate, counterbalance the "immediate expense, with which any such plan is attended."

The foregoing remarks premised; I now proceed to the immediate subject of this Report, which will be considered, under the following heads:

Office of Superintendent of Police,	Zemindars and others,
Office of Magistrate,	Secret Service,
Darogahs of Police,	Office of Superintendent of Police.

OFFICE OF SUPERINTENDENT OF POLICE.

This office, considered as an active and efficient establishment, has only existed since the enactions of Regulation IX, 1808, or from 4th November of that year. Previously to that period, it seems to have been supposed, contrarily

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I imagine to the practice of every well-governed state, that a local police, that is, the appointment of a magistrate in each district, with the aid of one or two European assistants, and of establishments of native officers, was adequate to the difficult task of discovering the haunts of gangs of decoits, of watching their movements, of forming plans for their apprehension, and of carrying those plans into execution. Had the depredations of this kind of criminals, been confined to particular districts, the principle of those arrangements would not have been so very erroneous; it is evident, however, that persons addicted to predatory habits, will wander from district to district, according as local and temporary circumstances may invite them: the consequence is, that after a magistrate may have watched the movements of gangs of decoits, and may have nearly matured his plans for their apprehension, those plans are entirely defeated by the emigration of the offenders to another district, where the darogahs, zemindars and others, whose aid may be eventually required, are not subject to his orders; where his immediate officers, instead of obtaining assistance and co-operation, would experience every possible obstruction from these classes of people; where, in other words, he has no efficient power; and where all further efforts on his part, to apprehend the offenders, must almost, without exception, be fruitless and unavailing.

We have frequently seen, that in consequence of the energy and activity of a particular magistrate, the district under his immediate charge, has been nearly freed from the depredations of decoits. In effecting that object, some of their number have, doubtless, been apprehended. By far the greater part of them have, however, on all such occasions, only emigrated to other districts, where the qualities above noticed, did not exist in the same degree, in the local magistrates. The consequence has been, that the best directed efforts of those praise-worthy officers, have rather tended to relieve particular districts from the effects of decoity, than to free the country at large, from this intolerable evil.

The justness of the foregoing observations, may be established, by facts of very recent occurrence. The measures taken to relieve the districts of Nuddeah from the alarming height to which gang-robbery had risen in that district, have been noticed in my former report, and are of course too well known to government, to require any recital in this place. In consequence of those measures, all the principal decoits, who were not immediately apprehended, retired; some, to the district of Hooghly; some, to the district of Burdwan; and some, as far as Backergunge. It is evident, therefore, that whatever relief the exertions made, might have afforded to the district of Nuddeah, the rest of the country would have been far from benefiting by them, had not the suppression of gang-robbery been pursued in those districts also, in the same spirit in which it had been commenced in Nuddeah. The superintendent of police directed his particular attention to the apprehension of the gangs which had retired to Hooghly and to Burdwan; Mr. Blaquiere was invested with powers correspondent to those of the superintendent in Backergunge; and the magistrate of Nuddeah was invested with similar powers in Burdwan, with a view to the more effectual protection of the eastern part of that district. The experience hitherto obtained respecting the success of the exertions of those officers, justify the conclusion, that the most substantial benefits may be derived from the labours of the superintendent of police, combined with other arrangements, which will be submitted, under different heads of this report.

It is not, however, by a fixed residence in the vicinity of the city of Calcutta, that the important objects of the superintendent's appointment, can be accomplished. It is by proceeding, as often as his own discretion may suggest, or the wisdom of government may direct, to any part of his extensive jurisdiction, where his services may be required. It is, by visiting the cities of Moorshedabad and Dacca, and collecting at those places information respecting the state of

the police, in all the circumjacent districts; it is, by visiting the northern frontier of the province of Bengal, or the southern extremity of Orissa, as occasion may require. It is, by these and similar means that the principal object of his appointment, the suppression of gang-robbery throughout the lower provinces, can alone be effected.

It is stated in the letter to the Nizamut adawlut, dated 13th June last, "that the principal cause why the measures hitherto adopted for protection of "the public against robbery by open violence, have been ineffectual, is the very "defective information which government and the principal authorities under "government possessed, respecting the actual state of the police."

The defect here noticed, may arise, either from the very imperfect information which the [607] local magistrates themselves possess, respecting the state of the police, or from an ill-judged, but not an unnatural solicitude, to represent the districts, in the most favourable state possible. In either case, it appears quite impossible, that with the existence of such an office as that of Superintendent of Police, whose duty it will be, whether at the presidency, or in the interior of the country, to obtain every possible information respecting the state of the police of the different districts, government should remain long unapprized, of the prevalence of gang-robbery, or of any public offence, in any part of the country, within the limits of the superintendent's jurisdiction.

On the grounds above noticed, it appears essential that the superintendent of police should be relieved, from the local duties of magistrate of the 24 pergunnahs. The superintendent, even when resident at the presidency, will find ample occupation, in considering and digesting the reports [a] of the local magistrates; in collecting information [c] from the zemindars, [b] farmers, or their vakeels resident at Calcutta, and in forming and executing plans for the apprehension of public offenders. But a considerable part of the superintendent's time must be passed, as already noticed, at the other stations; and on all such occasions, it is of course impossible that he should discharge the duties of magistrate of the 24 pergunnahs.

If the observations above stated, be well founded, they will apply with still greater force to the upper provinces, that is, Behar, Benares, and the ceded and conquered provinces. On adverting to the great extent of those territories, it might, at first view, appear advisable to appoint different superintendents; one, for the provinces of Behar and Benares, and another, for the ceded and conquered provinces. Such an arrangement, however, would be at variance with the leading principle on which it is proposed to constitute the office of superintendent, whether in the lower or western provinces, viz., that of affording to him the means of

REMARKS.

Extract of Orders to the Magistrates, dated 24th June 1809.

"[a] I am directed to transmit to you the enclosed extract of a letter from the superintendent of police, together with the fore-mentioned, to accompany it in the Persian language; and to acquaint you that the right honourable the Governor General in Council desires that you will transmit punctually to the office of the superintendent, in the proposed form, the substance of all information obtained by you either from the darogahs or the zemindars or farmers, respecting the commission of any decoity, murder, arson, or highway robbery."

2. [e] "You are desired to encourage the zemindars and farmers to furnish you with immediate intelligence of any occurrences of that nature, which may take place within the limits of their respective estates and farms. You will observe, that separate reports are to be transmitted to the superintendent of intelligence obtained through their means, and of the information furnished by the darogahs of police."

3. "In the letter accompanying those reports, you will of course state to the superintendent, any observations

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which may appear to you calculated to facilitate the apprehension of public offenders."

Copy of Orders to the Acting President, the Board of Revenue, and Persian Secretary, dated 24th June 1809.

[b] "I am directed to transmit to you the enclosed extract of a letter from the superintendent of police, and to acquaint you that the right honourable the Governor General in Council desires that you will encourage the zemindars and farmers, or their vakeels, who may be in attendance at your office, to wait upon the superintendent from time to time, for the purpose of furnishing him with any information in their power, respecting the general state of the police in that part of the country from which they come, or which may be otherwise known to them."

Extract of the Evidence of Gungeea, submitted by the Magistrate of Agrah on 29th May 1809.

Question. What is your name?—Answer. Gungeea.

Q. Are you of the Budhick cast?—A. I am.

Q. What relation are you to Tara Budhick, who was confined in the jail at this station?—A. I am his sister.

Q. What mode of life did Tara pursue?—A. He was a professed robber.

Q. How do you know?—A. The whole of the cast of Budhicks are robbers.

Q. Where used Tara generally to reside?—A. He used to reside in the Nawaub Vizier's territory, but I do not know the name of the village.

Q. Had Tara a gang of his own, or did he act under some other sirdar?—A. He acted under Seeva Budhick, who resides at Hatrass.

Q. How many men, has Seeva under him?—A. Upwards of one hundred.

Q. Do these men always go out in a body, for the purpose of plunder, or do they separate, into small parties?—A. They go out in one body.

Q. In what direction, do they usually plunder?—A. In all directions. They sometimes travel 200 and 300 coss.

watching the movements of public offenders, in any part of the country to which they are likely to resort, either with a view to commit robberies, or to elude the pursuit of justice.

In speaking of the province of Bengal, it has been observed, that the decoits do not confine their depredations to particular parts of the country; but that they wander from district to district, as local and temporary circumstances may invite them. This remark will be found applicable, in a still more extended sense, to the banditti in the upper provinces.

If there be any truth in the evidence noticed in the margin, and the accuracy of it, might be confirmed by a variety of circumstances, there are grounds to apprehend, that some of the sirdars of banditti who reside ordinarily, in some of our most western provinces, or perhaps beyond those territories, organize gangs for the commission of robberies so far as the province of Benares, or possibly the province of Behar. It is only, therefore, by the appointment of an officer, who can watch the movements of such offenders, through the whole sphere of their depredations, that any reasonable expectation can be entertained of their speedy apprehension; at all events, it is quite impossible that the exertions of the local magistrates, whose respective influence and power do not [608] extend through a tenth part of the space, should be adequate to the accomplishment of that important object.

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Q. Used you generally, to live with your brother?—A. When I was young I used to live with him; but since I have married, I have lived separate.

Q. How long is it since you were married?—A. I was married about 25 years ago.

Q. Where is your husband, and where do you now live?—A. My husband died five years ago, and I now live in the territory of Dholepore.

Q. Does Seeva always go out with his gang or does he remain at Hattras?—A. He has resided at Hattrass for 10 years, and is in the habit of going out himself to plunder.

Extract from Bundlecund Magistrate's Letter of the 21st July 1809.

"The inhabitants of the village Murkah are and have long been, notorious "for their refractory spirit; and are said to live by expeditions of plunder into "the Vizier's dominions, the possessions of the surrounding chiefs, and even into "the Company's dominions in the Doab."

Extract of a Letter from the Magistrate of Etawah, dated 4th July, 1809.

"I beg leave to acquaint you, for the information of the right honourable the Governor General in Council, that the notorious rebel Rhimai, accompanied by about six hundred armed followers, attacked the village of Hauderbarry dependent on the Fyre Buddereah in Pergunnah Kas Gunge, on the morning of the 23th ultimo; and having burnt and plundered the village and killed six men and wounded eight others severely, he effected his escape into a jungle called koorhar, in the district of Ally Gheer, contiguous to Pergunnah Kas Gunge; and I have just received information from the officers of the police at that place, that he has now concentrated his force there, and threatens to plunder the whole of the Pergunnah, unless immediate measures are taken to prevent him.

"As the officers of police are by no means able to contend with, and much less able to protect the inhabitants from, the atrocious acts of violence of this powerful marauder; &c."

The bands of robbers above noticed, are ordinarily not less numerous, than the gangs of decoits in the lower provinces, and possess a degree of intrepidity, far surpassing that of the latter. To attempt therefore, to meet the evil, with the ordinary establishments of police, consisting of a darogah and about 20 burkondazes, seems to be entirely out of the question. It is only by well-concerted plans, supported by military force, that the object in view can be effected. But the local magistrates confined in their jurisdiction by the limits of a single district, are ill calculated (as already observed) for the performance of that duty. Let it be supposed, for instance, that a robbery is concerted within the district of Allygheer, that the gang collects in the different zillahs lying between that district and the district of Juanpore, and that the robbery is ultimately perpetrated, in the last-mentioned district; it seems evident that in such case, none of the local magistrates could act with effect, especially the magistrate of Juanpore, as the offenders would not probably enter his district until a few hours before the perpetration of the robbery. A superintendent, however, of police, having jurisdiction throughout that extent of country, and possessing the information which, by the means noticed in a subsequent part of this report, it will not be difficult for him to obtain, would frequently be able to form plans with success, for the apprehension of persons engaged in such offences.

Government has already ordered a corps of irregular horse to be raised for the more effectual support of the police, in the ceded and conquered provinces; which corps is to be quartered at Furruckabad. This circumstance, combined with the geographical situation of Furruckabad, naturally suggests this place, as the proper station for the ordinary residence of the superintendent. In such

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case, it may be advisable that the duty be at present entrusted to the superintendent. It is scarcely credible, that if proper means are employed by that officer, to obtain information respecting the designs and movements of banditti, with so powerful an engine as a corps of irregular horse at his disposal, he should not be able speedily to suppress the commission of robbery by open violence.—At all events, government by this arrangement will obtain, as in the lower provinces, accurate information respecting the state of the police in the different districts, which will enable them to adopt, from time to time, such measures for the protection of the public, as may appear necessary.

It is not however, in my judgment, sufficient to appoint a superintendent of police on the footing above stated, in the lower provinces, and another in the western provinces.—It also appears extremely desirable that government should possess the power of nominating joint superintendents, whenever circumstances may require it, in each of these divisions of the country. The permanent superintendents may be equal to the discharge of the ordinary duties of those stations. It is evident, however, that disorders may arise in different parts of the country, which may require the personal exertions of two or more officers, to suppress them.—As the latter officers, will be only temporary, the arrangement will be attended with [609] little expense to government. Whenever such nominations may take place, the occasional superintendents should be invested with the same powers, as the permanent superintendent.

It appears essential that governmet should also possess the power of determining whenever the superintendent or his temporary colleague may proceed in person into any of the districts, whether the local magistrate should continue to discharge the duties of that office, or otherwise. In ordinary case, it may be most convenient that the zillah or city magistrate should continue to perform those functions. In other instances however, it may be essential that he should be divested of the discharge of them, and that the duties of the magistrate should be committed exclusively to the superintendent.

It remains to offer a few observations on the powers which should be exercised by the superintendent and his officers, relative to the local authorities of the different districts comprized within his jurisdiction. It must be evident to government, that the superintendent and his officers will be liable to great counteractions from the local police, and that consequently, the best concerted plans for the apprehension of criminals may be frustrated, unless they are armed with such authority as shall render all such attempts abortive.—For that reason, I would propose that the superintendent be invested with a certain controul over all the zillah and city magistrates within his jurisdiction; and that his officers be declared in a great degree, independent of the native local officers of police. The following are the principal rules, which I would recommend to be established with respect to this point:—

First,—That the zillah and city magistrates be required to conform to all orders which may be issued to them by the superintendent, in matters connected directly or indirectly with the discharge of his own official duties.

Secondly,—That the officers of the superintendent of police, be rendered independent, except in case of great enormity, of the local police authorities, and that the former be only held responsible for any acts of misconduct to the superintendent himself, whose duty it will of course be, to take cognizance of any cases of that nature.

Of course, some more specific provisions will be requisite on the latter point, should the principles of the present arrangement be adopted and carried into effect.

OFFICE OF MAGISTRATE.

No objections occur to the principles on which the office of magistrate, in the different cities and zillahs, has been constituted. The error was (as already

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noted) in supposing that this office was of itself, adequate to the suppression of public offences.

In the preceding section of this report, I have detailed the means which appear to me best calculated to obviate the inconveniences arising from the circumscribed jurisdiction of the local magistrates; and under the present head, I shall state the sides which may, I conceive, be obtained, in support of the local police, by means of such other European agency as we possess in the country.

One of the most efficient and (it might have been supposed) the most obvious, of those aids, is to invest the person in charge of one district with the ordinary powers of magistrate in the adjoining district.

The different zillahs being divided from each other, in many cases only, by an imaginary and frequently, a very ill-defined boundary, it is evident that great facilities of escape must be afforded to criminals, by retiring from one zillah to another, as may suit their convenience,—from the zillah in which they have committed offences, and where their crimes must necessarily have attracted the attention of the magistrate, to a district where the local authorities may have little or no knowledge, either of the offenders or the offences, or (which is too frequently the case) where they may find protection from some of the native officers of Police. If however, the magistrate of the first-mentioned zillah, could act with effect in the latter, the means of escape to such criminals must necessarily be materially contracted.

I am aware of only one objection, which could be urged to a general application of this principle, which is, that it might occasionally create a collision of authority between the two magistrates. That it would be productive of that effect, when persons were actuated more by a puerile jealousy than by a real zeal for the public good I cannot doubt; but that it necessarily leads to any such consequences, putting all personal considerations out of the question, is what I cannot discern. On the whole, however, it may be expedient that the arrangement in question should only be adopted, according as circumstances may require it, and at the discretion in each case, of the Governor General in Council. So long as the local magistrates shall perform the duties of their stations with effect, there can be little occasion for the interference of the magistrate of the adjoining district, or even of the Superintendent of Police; but whenever public crimes become prevalent in any district, it appears to me that both those aids may be resorted to with great benefit and effect.

It is not solely on any general reasoning that the arrangement here noticed is recommended. The benefits experienced from Mr. Blaquiere's co-operation in the districts of Nuddea, Jessore and Backergunge; the successful exertions made by Mr. Elliot (magistrate of Nuddea) in the district of Burdwan; and of Mr. Pattle (magistrate of Rajeshaye in Mymensing) are all practical proofs of the substantial advantages, with which this plan is likely to be attended.

Another aid, which may be employed with considerable effect, is the deputation of assistants to those parts of a district, in which public crimes, especially gang-robbery, may at any time, become prevalent. The principal cause of the prevalence of such crimes, are the supineness, and in some cases, the connivance, not only of the zemindars, farmers, and others, but of the police darogahs themselves. Considering the great extent of the different districts, it may be frequently difficult and sometimes impracticable for a magistrate residing at the principal station, to adopt any effectual measures for the apprehension of public offenders, and still more, for the detection of the abuses on the part of his police officers or others, by which the evil may have been prevented. This duty would however be easily performed by [610] a capable assistant on the spot, and in all such cases, it may be advisable that the assistant should be invested with the powers of magistrate, to enable him to act with greater effect.

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It may be observed on this point, as has been done with respect to the preceding question, that the benefits which may be anticipated from the frequent deputation of assistants on the footing above described, do not rest solely on opinion. Very considerable benefit was recently derived from the deputation of Mr. Ewer into the interior of the district of Rajeshahy; and the magistrates themselves, appear so sensible of the advantages with which it may be attended, that the magistrate of that district recently again recommended, that his assistant should be deputed into the interior of the district on the public service; and the magistrate of Etawah submitted a similar recommendation for the deputation of his assistants into certain parts of that district.

I cannot conclude this branch of the subject without observing, that whatever arrangements be adopted, it is indispensably necessary that the magistrates should exert a much greater degree of personal activity than what, with very few exceptions, they do at present. By this remark, I do not mean to impute any intentional neglect of duty to the magistrates. On the contrary, I believe that they have fully discharged the obligations of their public duty, in passing orders on the reports of the police darogahs, and in investigating charges which may be preferred by individuals. It cannot, however, in my judgment, be too often or too strongly inculcated, that there can be no police in this country, unless the magistrates will from time to time, visit the different tannahs, listen with their own ears, and see with their own eyes, instead of depending on the reports of officers, entirely unworthy of confidence or credit. By this suggestion, I do not mean that the magistrates should make regular circuits of their districts at stated periods, but that they should proceed instantly to any quarter of their jurisdiction, where they may have reason to believe that public offences are prevalent, or that abuses are committed by the darogahs, and above all, when they are least expected by those officers. An objection has, I believe, been sometimes made to such visits, grounded on the interruption which it might occasion in the conduct of the business of the civil court; but surely if the police, or the trial of civil causes, must experience interruption and injury, it is much better that the latter should suffer, than the former. It seems, however, to be a mistake, to suppose that either will ultimately suffer from that cause. It is, in fact, only by establishing an efficient and well regulated police, that the judge and magistrate (united as those offices are, in the same person) can never find time for the duties of the civil court. When public offences at any time, become prevalent in a district, the business of the criminal department is multiplied to such a degree, that it requires not only the undivided attention of one, but in many cases, of three or four persons to transact it.

DAROGAHS of POLICE.

The zillah and city magistrates, like the justice of the peace in England, or in the city of Calcutta, are properly invested with considerable powers, being persons of education and character, and possessing some knowledge of the general principles of law. But the darogahs of police form a class of officers, to whom, if we consider their extensive powers, on the one side, and their general character and situation in life, on the other, I can find nothing in the smallest degree analogous, under our own constitution.

The darogahs are not only authorized to apprehend persons in the actual commission of public offences; to make immediate pursuit after such offenders; and to seize persons detected with the stolen goods in their possession (duties to which all subordinate officers of police are confined, under our laws); they are likewise empowered to receive charges and information respecting the commission of all crimes, public offences and misdemeanors, of whatever description, without any limitation as to the time when they may have been committed; to determine whether such charges or information shall be received

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on oath, or under a solemn declaration (a point of material importance, considering the prejudices of the natives with respect to an oath); whether it be proper to proceed against the party accused, by the immediate arrest of his person, or only by summons; or whether a previous reference should be made on the subject, to the magistrate, to determine whether the case be bailable or otherwise, &c.; to fix the amount of the bail; to hold inquest on the bodies of persons, supposed to have died an unnatural death; to make or cause to be made, at their discretion, a local enquiry respecting the commission of any recent robbery or other violent crime; and finally, to apprehend, and send to the magistrates, individuals coming under the vague denomination of "vagrants and suspected persons."

The foregoing is, I believe, a tolerably accurate review of the general powers vested in the darogahs of police,—powers, which are of almost equal extent with those of a single justice of the peace under our laws; which never have been confided to any subordinate peace officers in England; and which indeed would not be tolerated for a moment, in that country.

To judge of the expediency of continuing to vest such extensive powers in the darogahs of police, it is of importance to enquire, how far the persons ordinarily appointed to fill those situations, are qualified for the discharge of the duties entrusted to them.

The darogahs of police are not chosen from any particular class of people, and consequently seldom, if ever, possess any previous instruction, as to the nature and extent of their duties, nor any habits of life calculated to enable them to perform those duties with effect. A bramin,* a sirdar, a moonshy, or even a menial servant, is each in his turn, a candidate for this situation. It is easy to conceive the degree of knowledge possessed by such persons. It is equally easy to judge, from their former habits of life, of their fitness for a situation, requiring on all occasions great activity, and [611] in many, a very considerable share of personal courage.

Their agency, even in furnishing information respecting the commission of public offences; duty which requires no particular exertions or capacity, is totally ineffectual. In the tannah of Bennepore, in the district of Hooghly, only 33 decoities had been reported to have taken place, from Bysaack 1215, to Jeyte 1216, a period of thirteen months; whereas it appeared from a local inquiry made by Mr. H. Shakespear, that in those parts only of the tannah to which his investigation extended, 104 houses had been robbed during the above-mentioned period of time, attended with the wounding of 8
torture of ... 3 } Persons.
murder of ... 5

Happy, however, it would be, if the defects already noticed were the greatest, to be found in the character of the police darogahs. The vices which render them a pest to the country, are their avarice, and addiction to every species of extortion.

Extract of a Report from the 2d Judge of the Provincial Court for the division of Patna. * "A Bengally "brahmin, it will be generally admitted, "is of all human beings the least "qualified for the office of a police "darogah, and yet I understand that "the thanadar of Mozufferpore, and "of two or three other police stations, "are persons of this description," &c. "&c.

Extract of a letter from Mr. Ernst, dated 14th June 1809.

"Thus it will be seen, that in the "accompanying statement the number "of decoities in Bennepore, reported "by the police officers, amount to 16; "whereas, according to Mr. Blaquiere's "mode of computation, it would be 33, "being the number of houses or per-"sons robbed."

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In speaking of this class of officers, the late magistrate of Hooghly (as noticed in my former report) observes as follows:

"All descriptions of police officers require to be narrowly watched; and it "is only by this means, and by making severe examples among them, when "they are guilty of misconduct, that they can be kept to their duty. During "three years that I was at Burdwan, I punished several police officers myself; "and I committed for trial no less than eleven darogahs, who were all convicted "before the court of circuit, and sentenced to different terms of imprisonment, "from three years. Since I have been at Hooghly, four darogahs have been "punished and dismissed from their offices, and four more, will be tried before "the court of circuit in the present sessions. I have found the good effects of "these measures of severity; and situated as the police officers are, it cannot "be expected that any better sentiment than that of fear, should keep alive a "sense of duty, amidst all the temptations which surround them."

By an abstract which I caused to be prepared from the records of my office, it appears that 84 darogahs were dismissed from their offices for misconduct, between the periods of the 1st January 1808, and the 31st August 1809; and that seven of those persons, were ordered to be tried before the criminal courts, on account of the aggravating circumstances with which the offences committed by them were attended.

The number of persons so punished, will doubtless appear considerable; but great as it is, I believe it bears no more proportion to the number of offences actually committed by the darogahs, than the number of crimes reported by them, bears to the number of crimes actually perpetrated within the limits of the different tannahs.

The natural remedy for this evil is to simplify the duties of the darogahs, and to confine them to the exercise of such functions, as are essential to the immediate maintenance of the peace of the country.

The offences of which the darogahs in some form or other take cognizance, may be reduced to four heads,—1st. Petty offences, such as inconsiderable assaults, abusive language, &c., which are punishable by the magistrates.—2d. Bailable offences, such as forgery, adultery, &c.—3d. Actual breaches of the peace and serious affrays; and, 4thly, the more heinous crimes, as murder, robbery by open violence, &c.

With the impression which I have, respecting the general character of the darogahs, and the intolerable vexations with which their interposition is attended, I cannot hesitate in recommending, that they be precluded from all interference whatever in future, in any of the cases appertaining either to the 1st or 2d class of offences above noticed, except under a special warrant in each case, from the magistrate; and that individuals having charges or complaints to prefer of that nature, institute them in the first instance, at the magistrate's cutcherry. I am aware that persons may sometimes experience inconvenience, from the necessity of proceeding to the magistrate's cutcherry to prefer a complaint; but I am not certain on the whole, that this may not prove a very salutary check to litigation. Confident I am, that if it be an evil, it is a much smaller one, than that which arises from the exactions and oppressions of all kind at present committed by the darogahs.

The third and fourth classes of offences comprehend actual breaches of the peace and serious affrays,—theft, arson, counterfeiting the coin, house-breaking, robbery, and murder; in which cases, no restrictions can, consistently with the peace of the country, be imposed on the agency of the darogahs, who should on the contrary be encouraged, and required to make every exertion for the apprehension of offenders, either *flagrante delicto*, or on formal complaints preferred by individuals.

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The darogahs, however, at present possess by far too great a latitude of action, in cases of homicide, or their powers are very ill defined by the existing Regulations. It appears to me that in cases of murder and manslaughter, they should uniformly send the party accused under safe custody to the magistrate, and in cases of accidental and justifiable homicide, they should as regularly admit the party to bail.

On this branch of the subject, I have only to add, that from the enquiries which I have made, it appears to me indispensably necessary, that the course of proceeding prescribed [612] for the guidance of the darogahs by Section 18, Regulation IX, 1807, should be considerably modified. I do not mean with respect to the inquests on dead bodies; but with respect to robberies, and the consequences with which they have been attended. These investigations are almost uniformly, I believe, a source of exaction. That, however, is not the greatest evil with which they are attended. In the confusion and alarm incident to a recent robbery, attended frequently, as has been seen from the above reports on trials, with murder and the most horrid cruelties, the inhabitants of a village are required to give information respecting those atrocities. Some of them, intimidated by the spirit of revenge by which they know that the decoits are usually actuated, deny all knowledge on the subject; others, in the agitation and alarm naturally occasioned by the perpetration of such offences, give inaccurate and inconsistent accounts of the circumstances attending them;—brought, in cooler moments of reflection, before the courts of judicature, all those persons, may be capable of giving (and frequently do give) clear and consistent accounts of the circumstances attending the robbery. Their evidence is however then, contrasted with their former declaration, rejected as fabricated and the witnesses themselves perhaps committed for perjury.

To remedy this inconvenience, I would propose that on the commission of any recent robbery, the darogah should be required (as at present) to proceed to the spot, and furnish a report under his own signature, of the nature and circumstances of the case; but that it be left entirely optional with the villagers to attest a soorut haal, or not, as they may deem proper. In cases in which no apprehensions may exist of future consequences, it is natural to conclude that they will have no hesitation in signing such instrument. When such impressions may prevail in their minds, the soorut haals may lead to error; but cannot be productive of any beneficial effects. If I am not greatly deceived, the rule, as it at present stands, has obstructed very materially the course of criminal justice.

ZEMINDARS AND OTHERS.

Different opinions have been entertained respecting the services which should be rendered by the zemindars, farmers, and by other proprietors and managers of land, in support of the police. Some persons have contended, in defiance I think of the known character of the people, and certainly, in opposition to all the experience obtained of their conduct previously to the establishment of the system of 1793, that the above classes of our subjects ought to be rendered the principal, if not the sole instruments, in the maintenance of the public peace. Others, again, are of opinion, that if the zemindars and others be invested with any share of power with respect to the police, they will not only abuse it as

Extract from the preamble of Regulation XXII. 1793.

The clause in the engagements of the land-holders and farmers of land by which they were bound to keep the peace, and in the event of any robbery being committed in their respective estates or farms, to produce both the robbers and the property plundered, having not only been found nugatory, but in numerous instances proved the means of multiplying

robberies and other disorders, from collusion which subsisted between the perpetrators of them and the Police officers entertained by the landholders and farmers of land, in virtue of the clause abovementioned, the Governor General in Council, with a view to afford that protection to the persons and property of the people which is so necessary to their happiness and to the public welfare was pleased to pass certain Regulations on the 7th December, 1792. Those Regulations are now re-enacted with alterations and amendments.

peace officers, but likewise render it an engine of oppression, in the collection of their rents. In the latter sense, I would not give them a particle of power more than they already possess with respect to the police, but I would render them accountable, under very severe penalties, for the communication of information of all heinous offences both to the magistrate and to the police darogah. It would be idle to suppose that the zemindars, farmers, and others, when they reside on the spot, and in their absence, their local agents, do not possess full information of every occurrence of that nature within the limits of the villages or places of which they collect the rents; considering therefore the obligations imposed by our own laws on every individual, to aid, according to the extent of his means, in the apprehension of public offenders, I do not conceive that any natural right would be infringed by rendering the different classes of people above noticed, especially responsible for the immediate communication of intelligence of all serious offences to the proper officers.—This principle is in fact already recognized in Sections 12, 13 and 14, Regulation IX, 1808, with respect to proclaimed decoits; and all that seems, to be required is, the extension of it, to all murders, robberies, and other heinous crimes. By these means, without investing the zemindars and others with any actual power respecting the police, we should obtain full information, more than to any other cause, that the present imperfect state of the police is to be attributed.

By the existing Regulations, the zemindars and others in the province of Bengal, are declared responsible for all robberies which may have been committed "with their connivance, or in which they may have received any part of the property stolen or plundered, or harboured the offenders, aided, or refused to give effectual assistance to prevent their escape, or omitted to afford every assistance in their power to the officers of government for their apprehension;" and in the province of Benares, and in the Ceded and Conquered provinces it appears to have been intended to render the zemindars and others, in a more especial manner responsible for all such offences. But in both cases, [613] the rules are clogged with so many provisos, that I doubt whether a single instance can be adduced, (notwithstanding the suspected connivance and acknowledged negligence of the zemindars and others, in all matters respecting the Police) of the penalties prescribed for such misconduct being enforced against them. It consequently follows, that the rules in question, may be rescinded without inconvenience.

Section III, Regulation XXII, 1793.

Section III, Regulation XVII, 1795.

Section III, Regulation XXXV, 1803.

Under the present head, I must beg, leave to advert to Regulation XII, 1707, for the appointment of police aumeens in the province of Bengal, Behar and Orissa, extended to Benares, and to the Ceded and Conquered provinces by Regulation XIV, 1807.:—Those rules have likewise, with the exception of the district of Moradabad, proved a mere nullity; and if I may be permitted to express myself freely, this is the best consequence with which they would have been attended.

In the foregoing remarks, I have drawn what appears to me to be a just character both of the zemindars and the darogahs.—I have at the same time,

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endeavoured to show the inexpediency of vesting any share of actual power, in the former, and the absolute necessity of circumscribing materially, the authority of the latter. By the appointment of police aumeens, it was proposed to unite the influence of the zemindars with the power of the darogahs. The persons acting in that capacity, were not to receive any salary, nor even the pay of their establishments: consequently, they would have been entirely free from the ordinary checks arising from the apprehension of the loss of authorized emoluments, in the event of their dismissal from office.

Other reasons might I think, be urged against the provisions of the Regulation. Scarcely any persons have been found willing to accept the office on the prescribed terms, and the Regulation has consequently proved nugatory. It cannot require further argument to recommend that it be rescinded *in toto*.

It would be an omission, not to notice in this place, the village or zemindarry pikes, to whom should be added, the pikes and burkondosses in the service of merchants and others. The character and situations of these people, rendered it extremely difficult to convert them into faithful and efficient instruments of police. With respect to their character, they are watchmen and robbers alternately. In regard to their situation in life, selected and paid as they are, by individuals, it must of course be difficult to render them subservient in the proper degree, to the controul and authority of the magistrates. Instances however are not wanted, in which this class of people have rendered very beneficial services, in the apprehension of public offenders. If they possessed the will, in the same degree as they possess the means for that purpose, they might become a most powerful instrument of Police, from their personal courage and local knowledge. The best means of rendering this class of people efficient, are, I think, stated in Section 13, Regulation XXII. 1793, except that the register ordered to be made of their names, should be submitted to a very different authority than that of the darogahs.

Section 13, Regulation XXII. 1793.

All pykes, chokedars, pansbauns, dusades, negabauns, harees, and other descriptions of village watchmen are declared subject to the orders of the darogah: he shall keep a register of their names, &c. &c.

I am afraid, likewise, that the rule, as it now stands, is imperfectly attended to in practice. To remedy this inconvenience, and to render this class of people, including, as above noticed, the pykes and burkundazes of individuals, as efficient as the nature of the case will permit; I beg leave to submit the following suggestions, which will be found to be nearly conformable in substance, to an existing provision in the Regulation for the support of the police in the district of Cuttack.—1st. That the collectors be required to form complete registers of the lands at present assigned for the support of pykes, and other village watchmen under the superintendence of the board of revenue and board of commissioners, and to transmit copies of those registers to those boards respectively.—2d. That the magistrates be required to obtain annually from the zemindars, farmers, merchants and others, a correct register, specifying the names of all pykes and other village watchmen for the time being, and to transmit copies of them to the superintendant of police.—3d. That the magistrates be required to make the best disposition which the nature of the case will admit with respect to those persons, by subjecting them to the controul of the darogahs within whose jurisdiction they reside; by ascertaining, and as far as depends upon the magistrate, by regulating their place of residence; and by nominating, in cases appearing to require it, a jemidar or sirdar, to be paid by government, for the more immediate superintendence of the conduct of this class of people.

Sect. 8, Reg. XIII, 1805.

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SECRET SERVICE.

In matters of police, it is I believe much more common to employ spies, than to acknowledge the use of those powerful but dangerous instruments.—Under these circumstances, I should be disposed to pass the question over in silence, did it not appear to me that a general declaration of the sentiments of government was indispensably necessary with respect to that point. Those sentiments have indeed been to a certain degree, already explained to the court of Nizamut adawlut. Opinions, however diametrically the contrary, are both entertained and avowed by some of the judicial authorities, especially by the court of circuit for the division of Moorshedabad.

A formal decision on this point, consequently appears to me requisite, in order that the employment of spies may at once be prohibited, or that the opinions of a few individuals, may not be suffered to clash with the general system of the government. Situated as the courts of circuit are, the expediency or inexpediency of employing spies, and the good or ill use which may be made of those instruments, must be brought under their [614] consideration in not less perhaps than one-half of the trials which may come before them. It is consequently essential that they should not only be apprized of the sentiments of Government on this point, but that they should be compelled to sacrifice any preconceived opinions to the general system, which may be established. Without uniformity in the leading principles of the Police, it would be in vain to expect permanent or substantial benefit from any new arrangements. The following observations may have some tendency to show the advantages which may be drawn from this species of agency.

About twelve months have now elapsed, since the disturbed state of the district of Nuddea began to attract the particular attention of the Governor General in Council. Since that time, many sirdar decoits have been apprehended by means of spies, some in the district of Nuddea, some in Jessore, some in Backergunge, and one, in the city of Patna, at the distance of 500 miles from the presidency. It is in the highest degree probable, that many of those offenders would never have been apprehended, without the agency of hired informers. Certain it is, that they could not have been taken so soon, as they have been by those means.

Turning our eyes to those countries in which the police has attained any considerable degree of improvement, it appears to me that this end has been accomplished almost solely by espionage, and that the improvement, has almost universally been proportioned to the skill with which this powerful engine has been employed.

Negative as well as positive proofs may be adduced, with respect to this point, in the district almost under our immediate inspection.

The person, who has manifested the strongest dislike to the employment of spies, is Mr. Ernst, the late magistrate of Hooghly. The consequence was, that while Mr. Eliot, Mr. Blaquiere, and Mr. Patton were freeing, chiefly by those means, the district of Nuddea, Jessore, and the 24 pergunnahs, from the ravages of decoits, the district of Hooghly was becoming more and more, the resort of those criminals, as Mr. Ernst has himself been compelled to acknowledge in two different letters.

Extract of a letter from Mr. Ernst, of the 29th May 1809.

Para. 12. "It will be found that the number of decoits who have been apprehended and committed for trial during this last period, exceeds in proportion the result of the preceding year; some of the decoits appear to have come from Nuddeah, and I am of opinion that the emigration of decoits from that district, in consequence of the

On the whole, I have no idea of a solid efficient system of police, of which espionage is not the basis. At

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extraordinary measures which have been adopted to apprehend them, presents the most formidable obstacle that I have to encounter in my endeavours to suppress the crime of gang-robbery in Hooghly. There is a very general impression among the natives, and I have found reason to believe, that many of the decoits of Nuddea have escaped from that district, and are now infesting the neighbouring jurisdiction."

Extract of a letter from Mr. Ernst, of 4th June 1809.

"If, after all, there has been an increase of decoity in this district in the past year, it is probably to be ascribed to the same causes, whatever they may be, which produced so much decoity in Nuddea;—to the relative situation of Hooghly, which is only separated from Nuddea by the river; to the seizure of many of the principal decoits in Nuddea, and to the dispersion of their gangs in the time of Mr. Macan; and to the emigration of many decoits from that district, in consequence of the extraordinary measures which were taken against them some months ago by Mr. Blaquiere and Mr. Leyden, and by their agents and goyendas. This supposition is not merely a conjecture; several decoits who were apprehended at different times in the course of last year, having been ascribed to have absconded from Nuddea."

the same time, I am perfectly aware that this species of agency ought to be employed with great circumspection, and that otherwise, it may be productive of serious mischief.

Among other precautions, one worthy of being noticed is, that the magistrates should always communicate directly with that class of people, and never through the medium of their native officers. The spies themselves, are justly suspicious of the native officers, and consequently will not undertake many services, which they are ready to perform when they communicate directly and solely with the magistrates. The connexion likewise of the aumlah with the zemindars and others, and sometimes, I am afraid, with the decoits themselves, their avarice and restless spirit of low intrigue, render them, of all people in the world, the most unfit to be entrusted with a knowledge of any duty requiring secrecy, fidelity and address. The proper performance of this duty by the magistrates in the lower provinces, of course requires a knowledge of the Bengal language. I am, indeed, aware that a few only of the magistrates understand that language; but this circumstance need not prevent me from stating a point so essential to the success of the new arrangements of police, in the hope that the difficulty may be gradually removed. Every part indeed of theduties of the magistrates would be better performed, with a competent knowledge of the Bengal language.

With respect to espionage, three questions occur:—1st. As to the persons who should be employed as goyendas or spies;—2d. The mode in which they should be remunerated; and, 3d. The mode in which their services may be rendered useful, without danger of abuse.

In regard to the first-mentioned point, at every jail delivery some of the persons concerned in robberies, escape legal conviction, but are ordinarily detained in confinement, on account of their future behaviour. These persons are almost uniformly willing to engage, as spies in the service of the [615] magistrates. They know the haunts of all the principal gangs of decoits in a district, and the persons of the sirdars; and, if properly remunerated, are both willing and able to effect their apprehension.

The proper mode of remunerating them is, by a small monthly allowance for their immediate subsistence, and the payment of a sum of money (suppose from 100 to 300 rupees), for their agency, in the seizure of any criminals whom the magistrate, on the grounds of public notoriety, or of specific charges preferred, or information lodged by individuals, or on any other authorized ground, may have deemed it his duty to order to be apprehended. Those rewards

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should uniformly be paid on the apprehension of the accused or suspected persons, and not on their conviction before our criminal tribunals;—a mode which is sanctioned, indeed, by the existing Regulations, but which appears calculated to lead, in many cases, to the oppression of innocence and the perversion of justice.

With regard to the other point above noticed, that is, the mode in which spies should be employed, I imagine that it must be clearly understood, after the discussion which the question has already undergone, that they should never be invested with a particle of power, and that their character as spies, should never be confounded with that of the ordinary officers of police, whose principal duty of course is to apprehend offenders. I am not aware that the course which should be observed in cases of this nature, can be stated in clearer terms, than in the following extract of a letter from the register of the Nizamut adawlut:—

"The established duty of the goyendas, is to discover the haunts of the decoits, to watch their movements; to mix with them occasionally, with the view of obtaining accurate intelligence respecting their operations and designs for their employer: to communicate to him the result of their observations and enquiries; and, finally, to point out to the goyendas, who are usually regular police officers, the persons of the individuals whom the magistrate, in the discharge of his public functions, may order to be apprehended."

At the same time, it seems essential to distinguish between informants, in the first instance, before a magistrate, and prosecutors in a subsequent stage of the business, whether before the magistrate or the court of circuit. However circumspect a magistrate, ought to be in admitting or acting upon information lodged by persons of bad or suspicious characters, such information cannot, I think consistently with the maintenance of an efficient police, be generally nor indeed often rejected. In all such cases, it must depend upon the discretion of the magistrate to follow up the information so lodged, until he shall have obtained satisfactory and legal evidence of the facts alleged, or shall deem the charge groundless, and to dispose of the case accordingly. In cases, however, in which the informants, whether hired spies or others, may not be themselves the persons aggrieved, it cannot be necessary or proper that they should appear in the characters of prosecutors, in a more mature state of the business, either before the magistrate or the court of circuit. On all such occasions, the prosecutors should of course be either the individuals who may have themselves been robbed, or the relations of persons murdered, or the vakeel of government, under the directions of the magistrate. With that course of proceeding, I am at a loss to conceive how any ill consequences can arise from the agency of spies or secret informers.

Extracts of three Letters from the 2nd Judge of Calcutta Court of Circuit, on the close of the Sessions in Jessore, Nuddea, and Hooghly, dated in July and August 1809.

"As far as I could learn whilst there (Jessore), the crime of decoity had previously been mostly confined to those parts of the zillah bordering on the Nuddea, Rajeshahye, Dacca, and 24 Pergunnahs districts. But the statement itself, is a satisfactory proof that the commission of this crime has diminished considerably, since last

The foregoing are the principal rules which should I think be observed, in the employment of spies; and under those restrictions, and with only common circumspection on the part of the magistrates, it does not appear to me that the agents can ever commit any great abuse: of their efficiency, no doubt can be entertained. If the principal sirdars, who with their gangs lately infested the districts of Jessore, Nuddea, and Hooghly, and not unfrequently extended their depredations to other places, have been apprehended; —if several of them, have been tried

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sessions of that district; and I have no doubt that the operation of Regulations VIII and IX. 1808, aided by the activity and vigilance of the magistrates, will in a short time suppress the crimes of decoity and highway robbery;—, indeed, such have already been the exertions of the magistrate of that district, that of late decoity has hardly been heard of; and during the time I was at that station, no person was sent in to him, charged with that offence."

"(Nuddeah.)—I am happy to state, that owing to the operation of Regulations VIII and IX of 1808, and the activity and vigilance of the magistrate, the crimes of decoity and highway robbery have been nearly suppressed, at least at present; as there does not appear (as far as I could learn) to have been a single offence of those descriptions committed in that district in the month of June."

"(Hooghly.)—Even the greater part of the recent commitments in this district, may be attributed to the active measures lately pursued in the Nuddeah and Jessore districts; which naturally induced many desperate fellows to cross over the river into the Hooghly and Burdwaun Zillahs, to avoid being apprehended; where they continue to pursue their depredations on the public, until seized by the latter magistrates; there are many of this description who have been lately tried, included in the statement.

"I am happy to add, that during my stay at Hooghly, which was almost a month, not more than one decoity had been heard of in that district."

and executed;—if a state of security and exemption from public robbery, has at length been happily established in those districts; that end has, in a great degree, been accomplished through the agency of secret informers.

It may be the boast of others, to be tremblingly alive to the dangers of an affray, or of an act of extortion on the part of informers. Of such offences, one solitary instance is known to have occurred, in the last twelve months; a period during which they have been employed to a greater extent, than they ever before were in the country. To that species of philanthropy, I must profess myself to be, in a considerable degree, a stranger. But if I can be instrumental by this report, and by the means which it proposes to employ, to the suppression of the heinous crimes of robbery, rape, arson, torture, and [616] murder, and to the extinction of the constant alarms in which the people have been accustomed to live, from the prevalence of those atrocities, it will be a source of solid and permanent satisfaction to my mind. As I do not look for perfection in any system of things, I shall be content to obtain the above advantages, even to the expense of some partial evil; confident, as I am, that if only ordinary circumspection be observed in the employment of spies, they may be rendered most efficient instruments of police, without any serious risk from the usual depravity of their own personal characters.

CONCLUSION.

I HAVE now stated all the measures which suggest themselves to my mind, for the improvement of the police, without entering into minute details, or deviating into a course which might be thought foreign to the subject. I am satisfied, that if those measures be adopted, they will be attended with considerable benefit, in the suppression of the crimes most injurious to the peace and happiness of society; an opinion which I express with the greatest confidence, as it is founded on practical experience of the system now recommended, so far as the existing regulations would permit. I am at the same time sensible, that a great deal more must be done, in order to eradicate the seeds of those crimes: the real sources of the evil lies in the corrupt morals of the people. Under these circumstances, the best laws can only have a partial operation.

If we would apply a lasting remedy to the evil, we must adopt means of nstruction for the different classes of the community; by which they may be

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restrained, not only from the commission of public crimes, but also from acts of immorality, by a dread of the punishments denounced both in this world and in a future state, by their respective religious opinions. The task would not perhaps be so difficult, as it may at first sight appear to be. Some remains of the old system of Hindoo discipline still exist. The institutions of Mahomedanism of that description, are still better known. Both might be revived and gradually moulded into a regular system of instruction, for both those great classes of the community; but I pretend not to have formed any digested plan of that nature, and at all events, it would be foreign, as above noticed, to the immediate object of my present report.

It affords to me sensible satisfaction, amidst the want of support which the present plan has experienced on the part of some of the judicial authorities, and the direct opposition of others (a fate which experience has already shown, that it did not merit) to be able to bear testimony to the ardent zeal and operation of some gentlemen in that department.

Among those persons, I deem it incumbent on me to name Mr. Guthrie, Mr. Eliot, Mr. James Pattle, and Mr. C. Patton, to whose services government appears to me greatly indebted for the present tranquil state of the districts of Nuddea, Jessore, Rajeshahye, Hooghly, and the 24 Pergunnahs.

It would likewise be an act of injustice, not to notice the very useful services of Mr. P. Andrews, by whose zealous exertions several of the principal offenders have been apprehended, and have suffered the penalties due to their atrocious crimes.

I feel myself still more particularly bound to mention Mr. Blaquiere. If a state of peace, tranquillity and confidence, has succeeded in most of the districts contiguous to Calcutta, to the most dreadful outrages and unprecedented cruelties; and if the foundation has been laid of a general system of police, which shall afford effectual protection to the lives and property of the community;—those advantages are in a very great degree to be ascribed, to the unwearied exertions and uncommon skill manifested by Mr. Blaquiere, in the discharge of the public duties entrusted to him.

(Signed) *G. Dowdeswell*,

Sept. 22, 1809. Secy. to Govt.

THE foregoing Report having been read on the 26th instant, the Secretary was directed to write the following Letters on that date, to Mr. Blaquiere and Mr. P. Andrews.

No. 2.—To W. C. BLAQUIERE, ESQ.,

Acting Magistrate of Nuddea, Jessore, Hooghly, and Backergunge.

SIR,

GOVERNMENT having recently had under its consideration, the present state of the police in the lower provinces, I am directed to acquaint you, that the hon. the Vice-President in Council considers it only an act of justice, to record on the public proceedings, and to communicate to you, the high sense which he entertains of your services, in the suppression of [617] the heinous crime of gang-robbery, and in the amelioration of the general state of the police in those districts in which you were appointed to officiate as magistrate, especially in the district of Nuddea, where that crime was most prevalent, and attended with the most fatal consequences.

2. Under the supposition that some expenses may have been incurred by you, in the performance of the above-mentioned duties, the Vice-President in Council has directed the Sub-Treasurer to pay to you the sum of 6,000 Rs. on that account.

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The Vice-President in Council has been pleased to authorize you to draw, in addition to your established allowances, an extra allowance of 500 Rs. per. month, to defray any additional personal expense to which you may be subject, so long as you may continue to officiate as a magistrate in the above or in any other districts in which your services may be eventually required.

I am, &c.,

(Signed) *G. Dowdeswell,*

Secretary to Government—Judicial Department.

Council Chamber, Sept. 26, 1809.

No. 3.—To Mr. P. Andrews.

Sir,

Government having recently had under its consideration, the present state of the police in the lower provinces, I am directed to acquaint you, that the hon. the Vice-President in Council considers it an act of justice, to communicate to you the high sense which he entertains of the services rendered by you, in co-operation with Mr. Blaquiere, in the suppression of the heinous crime of gang-robbery, especially in the district of Nuddea.

2. Being solicitous to continue to the public the benefit of your services, and to add to your meritorious exertions the weight of an official character, I am directed to acquaint you that the Vice-President in Council has been pleased to appoint you assistant under the general Regulations to Mr. Blaquiere, in his capacity of magistrate of the 24 Pergunnahs, and of acting magistrate of the zillahs of Nuddea, Jessore, Hooghly, and Backergunge, with a salary of 500 Rs. per month, to take effect from the 1st instant.

I am, &c.,

(Signed) *G. Dowdeswell,*

Secretary to Government—Judicial Department.

Council Chamber, Sept. 26, 1802.

The Vice-President in Council observes, that orders will hereafter be passed by government upon the important suggestions contained in the foregoing Report.

Ordered, That the Report, in the meantime, lie for consideration. [618]

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[Not included in the original edition.]

Extract from the Proceedings of the Board of Revenue dated the 13th March 1787.

THE PRESIDENT'S MINUTE.—

I HAVE now the honour to lay before the Board, a plan for the division of the country into Collectorships, agreeable to the rules prescribed by the Right Honorable the Governor General in Council. It was my wish and intention to have prepared it in a more complete form, and to have accompanied it with all the subsidiary annexations and separations of each Collectorship, together with a detailed establishment for each. These are however subordinate considerations, and the advanced season of the year does not admit of any further delay. The plan sufficiently exhibits the outlines of the general arrangement for the consideration of the Board and the determination of the Supreme Council, and will serve as a groundwork for the future detail. The following remarks, explanatory of the arrangement, will be useful in assisting the deliberations of the Board upon this subject.

The present division of the country contains thirty-six different establishments for the collection of the revenues, eight of which have been created since my departure from Bengal in February 1785. The statement now submitted to you exhibits twenty-three Collectorships for the provinces of Bengal, Behar and Orissa, reckoning the salt districts as one Collectorship only. The reduction has chiefly been made by reverting to former distributions antecedent to the appointment of the Councils of Revenue in 1774, with some occasional variations. The re-annexation of Goragaut to Rungpoor, of Boggrie to Burdwan, of Tipperah to Chittagong, of Jellasore to Midnapoor, reduces four of the present Collectorships; by uniting Beerbhoom and Bishenpoor, Mahomedshahy and Jessore, Futtehsing and Moorshedabad, the abolition extends to three more. The amount rents collected respectively at Lushkerpoor, Silberries and Houghly, being under the sum limited by the Court of Directors, except in the cases of frontier districts; I have distributed the several districts composing those Collectorships in such a manner as their situation indicated. The establishments for collecting the revenue in the Dacca Province are reduced to two, and I propose the abolition of one in Behar which will make the total number reduced to thirteen. The number remaining is twenty-three; or, as Hedjeelee in the statement comprehends both that and Tumlook, may be deemed twenty-four.

Little exception can I imagine be made to this arrangement, and if doubts may be entertained against the propriety of it, in any instances, they will arise principally with respect to Jellasore and Tipperah. These districts are both frontiers, but I do not merely on this account deem independent establishments necessary for them. With respect to Tipperah, considering the character of the Rajah, the detached situation of the country, its actual distance from Chittagong, and the improvement in the revenues by European management, the Board may perhaps think the continuance of such an establishment there necessary; but in that case I would propose, that it should be under the charge of an Assistant and considered as a part of the Chittagong Collectorship in the same manner as heretofore under the superintendence of Mr. Campbell when Assistant at Chittagong in 1777. With respect to Jellasore, I know no particular reasons for the continuance of a Resident there.

Sylhet and Ramgur are stated as Collectorships, although the aggregate amount of the revenues of both districts does not exceed three Lacks and half; but the position, extent and nature of these districts render it difficult to annex

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them to any other Collectorships, and preserve a sufficient local controul over them. If the Board concur with me in this opinion, they may consider how far the superintendence of Sylhet may be vested in an assistant under the north-eastern division of Dacca; but I rather think, that it should, as well as Ramgur, remain a separate Collectorship.

The minute detail attending the collection of the rents of the town of Calcutta, requiring a constant and undivided attention, it stands amongst the list of Collectorships: but I would propose that it should be considered as an appendage of the Khalsa under the immediate superintendence of an Assistant at a reduced establishment. The expences attending the collection of the rents of the town of Calcutta must be in greater proportion than those of other places, but it will I think appear obvious to the Board that the annual sum of Rupees 34,440-9, for the collection of 129,157 Rupees, will admit of some reduction.

I have annexed the greatest part of the Houghly Collectorship to the district of Kishenagur: to this disposition some objections may be made, but I know not any other that is preferable.

The natural division of the province of Behar by the Rivers intersecting it, points out the propriety of four establishments; two on the north and two on the south side of the Ganges; these might indeed be reduced to two, but I am of opinion that four will be more proper. The river Soane forms the line of separation between the two Collectorships on the south of the Ganges, those on the north remains as at present.

The subsidiary accounts attending the arrangement, are prepared and shall be translated as soon as possible. The Board will perceive that I have attended to their instructions to the Roy Royan, in the re-annexation of Talooks or smaller portions of land to the principal divisions from which they have been separated, or to which they are contiguous. I do not apprehend any material inaccuracy in this part of the arrangement, and, if any such should exist, it may be easily corrected hereafter. If the general arrangement should obtain the concurrence of the board, there will be little difficulty in completing the detail.

With the assistance of the Accountant General Mr. Johnson, I have made a considerable progress in preparing the establishments for each Collectorship; but previous to the completion of them the opinions of the Board and decision of the Supreme Council upon this arrangement will be necessary.

As I imagine that a considerable reduction will take place in the revenue charges in consequence of these arrangements, I propose to the Board that it be recommended to the Supreme Council to make some increase to the salaries of the Collectors by granting them a commission upon the nett collections. At present it is well known, that their allowances are in few places equal only to their unavoidable disbursements, and in general inferior to them.

If the Board approve the arrangement, I further propose that the Secretary and Accountant be directed to prepare a statement of the different Collectorships as they now stand, specifying the names of the independent adawlut establishments, distinguishing such as are reduced by this arrangement, that the Right Honorable the Governor General in Council may be enabled to determine by whom the Collectorships in future are to be occupied. Considering the increased duties of the Collector, I should propose that each should be allowed two Assistants, and that even this number must be increased in proportion to the extent of the jurisdiction.

RESOLUTIONS OF THE BOARD.

The Board, having maturely considered the arrangement proposed by the President, are agreed in the following resolutions.

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1st. That the general arrangement be approved.

2d. That with respect to Jellasore the Board agree with the President in seeing no particular reasons for the continuance of a Resident at that station.

3d. That they also agree with the President in thinking an Assistant at Tipperah necessary.

4th. That Sylhet and Ramgur remain distinct Collectorships.

5th. That the President's proposal of granting an additional allowance to the Collectors be approved and recommended to the Right Honorable the Governor General in Council.

6th. That the Secretary and Accountant be directed to prepare the accounts required in the President's minute to be entered in this place.

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[Not included in the original edition.]

MR. SHORE'S *Minute on the rights of zemindars and talookdars, recorded on the proceedings of Government in the Revenue Department, 2nd April, 1788.*

"The Court of Directors, in their general letter by the Swallow, directed this Government to ascertain, as correctly as the nature of the subject would admit, the real jurisdictions, rights and privileges of zemindars, talookdars, and jagheerdars, under the constitution, and customs, of the Mahomedan, or Hindoo Government; and what were the tributes, rents, and services, which they were bound to render, or perform, to the sovereign power; and in like manner, those from the talookdars to their immediate leige lords the zemindars; and by what rule, or standard, they were, or ought severally to be, regulated. Previous to my return to this country, in 1786, the Board of Revenue had been called upon for their opinion, on the rights of the zemindars, and had declared a zemindary to be a *conditional office, annually renewable, and revocable on defalcation;* and had applied to the Supreme Council for their decision upon this opinion, as essential for their guidance in the recovery of arrears of rent; and for making the ensuing settlement of the revenues. Mr. GRANT, who has employed much labour and ingenuity in researches into the finances of Hindoostan, has also combated the prevailing idea, that the zemindars are proprietors of the land; and in opposition to it has maintained, that *the sovereign ruler, throughout Hindoostan, is the sole virtual proprietor of the soil, in right and fact the real acting landlord.* These opinions stand in contradiction to others of high authority, and are too important to be lightly admitted, or hastily rejected. They affect the rights and interests, both of this Government, and its subjects; and this consideration alone would induce me to discuss them, if the orders of my superiors did not prescribe it."

Inquiry respecting jurisdiction, rights, and privileges, of zemindars, talookdars, and jagheerdars, ordered by the Court of Directors.

Definition of a zemindarry by the Board of Revenue.

Principle maintained by Mr. Grant.

These opinions contrary to others of high authority.

"THE general question may with propriety be divided into two parts; of right and policy. If the former can be clearly ascertained, it will probably tend to elucidate the latter; which, at all events, deserves a separate consideration. In a discussion of this kind, some principles should be established on the outset, for deciding the points in issue. But here a material difficulty occurs. The constitution of the Moghul empire, despotic in its principle, arbitrary and irregular in its practise, renders it sometimes almost impossible to discriminate between power and principle; fact and right; and if custom be appealed to, precedents in violation of it are produced. In tracing such a system, where even natural rights are often sacrificed to power, we must carefully observe what, under successive administrations, has been left to the people; and explore those usages which have subsisted for the greatest length of time, with the fewest variations, and infringements. We must hear what the subjects of the state claim for themselves; and try these claims by the result of the investigation prescribed; and by the standard of reason, policy, and natural

Question divided into right and policy.

Difficulties from the despotic constitution of the Moghul Empire, and its arbitrary practise.

What must be done under such circumstances.

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justice. In opposition to this, it has been asserted that *the sovereign alone, in a despotic state, is competent to decide the question about zemindarry rights, because it goes to ascertain the limits of his power, in defining the rights of his subjects; that the will of the Company, as possessing the rights of the Emperor, is absolute, and that it rests with them to make, explain, and execute the laws.* If this reasoning be just, all discussion ought indeed to cease; for it reduces the question to this simple proposition, that the Company, having despotic power, are entitled to exercise it as they please. Rights are incompatible with these principles."

Opposite reasoning founded on the rights of the sovereign in a despotic state: and its consequences.

"OF the customs and laws under the ancient Hindoo Government, as far as regards finance, I can supply little further information, than is contained in the translation of the code published in Europe. From that it is evident that property in land existed; and the system of taxation, as far as I can learn, was moderate. The natives, whom I have consulted on this point, affirm, that the ancient Rajahs exacted a sixth proportion of the produce of the lands; which the possessors were authorized to sell, or alienate, subject to the sovereign's claim for rent.* At the period preceding the Mahomedan conquests in India, the countries to the north and the west of Bengal were divided into different principalities; each under its respective Rajah; and Bengal itself was partly, if not wholly, in the same situation. The æra of the Mahomedan dominion in Hindostan may be properly dated from the establishment of the empire of GHISNA under SUBUKTAGEE, at the close of the tenth century of the Christian computation.† *Delhi was finally subdued about the commencement of the thirteenth century; and the conquest of Bengal soon followed.* The Patan dynasty, under *IBRAHIM LODI*, established its power about the *middle of the* fifteenth century: it was first overthrown by the Moghuls, under the conduct of BABER; but was not finally expelled until the year 1554, by HUMAYOON. It was under the reign of his son and successor, AKBER, that the Moghul government acquired form and consistency."

State of property and rate of land tax under ancient Hindoo Government.

State of Bengal and adjacent countries before the Mahomedan conquest.

Æra of Mahomedan dominion in Hindostan and in Bengal.

Dynasty of Patans and Moghuls.

In what reign Moghul Government acquired from and consistency.

"THOUGH it might be of some utility to investigate the principles of the Government of the Patans, yet it is rather from the reign of AKBER, which began in the year 1556,‡ and ended in 1605, that we should commence our enquiries into the administration of the Mahomedan Princes. The history of the greatest part of his reign was written by his minister ABULFUZL; who compiled a voluminous code of the ordinances and regulations established by AKBER, with respect to finance. The principle seems to have been formed on the practise described in the

Inquiries respecting administration of Mahomedan princes should commence with the reign of Akbar.

Akber's principles of finance as stated by his Minister Abulfuzl.

* This is confirmed by the Institutes of MENU, and Digest of JAGANNATHA; translations of which have been published since the Code referred to; which was translated by Mr. HALHED in 1775, vide trans. of MENU, Chap. 7: and trans. of Digest. Book 2. Chap. 2. See also trans. of *Sacontala*. Act. 5: and *Historical sketches of the South of India*, Chap. 5, where the above and other authorities are particularly noticed by Colonel WILKES.

† See the reign of SUBUKTAGEE, in Dow's history of Hindoostan, translated from *Ferihsteh*. The same work may be referred to, for what is stated respecting the conquest of Delhi and Bengal; and the Patan and Moghul dynasties.

‡ AKBER succeeded to the throne of Delhi on the 2d Rubee-oo-Sanee, A. H. 963; or the 14th February, A. C. 1556.

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institutes of TIMOUR; which was *to divide the produce of the land, in certain proportions, between the sovereign and the husbandman.** That such indeed was the ancient constitution of the empire, although the principle might be occasionally modified in practise appears highly probable. All the rules of Moghul finance seem formed upon this principle; and the ordinances of the Emperors, for increasing the cultivation, and improving the quality of the produce, with a view to the augmentation of the public revenues, the appointment of inferior officers for keeping constant accounts of the land and its productions, the annual transmission of those accounts to Delhi, the regulations for dividing the crops, and measurement of the land, as well as the *hustabood* investigations of later times, must be referred to this origin. Indeed, the common expression of the people, that "the land belongs to the zemindar, and the rent to the King," which from its universality is proverbial, affords a proof of it.†

All the rules of Moghul finance appear to have been formed on this principle.

Proverbial expression respecting land and rent.

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* See *regulations concerning the collection of the revenue*, in Major DAVY's and professor WHITE's translation of the *Institutes of* TIMOUR. The following extract is subjoined, for the convenience of those who have not immediate access to that work. "I ordained that the revenues and the taxes should be collected in such a manner, as might not be productive of ruin to the subject, or of depopulation to the country. I ordained that, in every country that should be subdued (to the inhabitants of which charters of safety and security should be granted) the produce and the revenue of that country should be inspected. If the subjects were satisfied with the old and established taxes, that those taxes should be confirmed, agreeably to the wishes of the subjects; or if not, that they should be determined according to the regulation. And I ordained, that the duties should be determined in proportion to the produce of the cultivated lands; and that the taxes on the produce of those lands should be affixed and ascertained. Thus first, that the cultivated grounds of the subject, which should be made fertile by the water of canals, or by springs or rivulets, or rivers (if those waters flowed perpetually and continually) should be superintended by the officers of the crown; and that of the amount of the produce of those grounds, two-thirds; should be allowed to the possessor thereof, and one-third be paid into the royal treasury. If the subject should consent to pay the tax for the restricted lands in specie, that for the grain, due to the treasury, the sum should be fixed on the subject according to the current price of the grain; and that corresponding to the current price of the grain, the money should be paid to the soldiers. If the subject should not be satisfied with this mode of collection, and with the partition of the general produce into three parts, that the restricted lands should be divided into first, and second, and third *Jurreeb*; that the produce of the first *Jurreeb* should be estimated at three loads, and the produce of the second *Jurreeb* at two loads, and the produce of the third *Jurreeb* at one load; and half thereof should be estimated as wheat, and half thereof as barley; and that of the total amount one half of the produce should be collected. If the subject, notwithstanding this should be unwilling to pay the tax in kind, that the value of a load of wheat should be fixed at five *Miskauls* of silver; and the value of a load of barley at two and a half *Miskauls* of silver; and that the duty of the *Killaab* should be exacted over and above; but that nought else should be demanded of the subject under any pretext or denomination whatever. That the rest of the lands of the husbandman, those which produced in the autumn, and in the spring, and in the summer, and in the winter, and the lands which depended on the rain for fertility, should be divided into *Jurreebs*; and that of the produce of those which were numbered, a third, or a fourth, should be collected. That the duties on the herbs, and on the fruits, and on all the other productions of the country, and on the reservoirs of water. and on the commons, and on the pasture lands, should be fixed and determined according to the ancient and established practices: and if the subject should not be content therewith, that the collections should be settled according to the *Hust-o-bood*. And I ordained, whoever undertook the cultivation of waste lands, or built an aqueduct, or made a canal, or planted a grove, or restored to culture a deserted district, that in the first year nothing should be taken from him; and that in the second year whatever the subject voluntarily offered should be received; and that in the third year the duties should be collected according to the Regulation."

Note added to the original minute.

† "This principle is clearly asserted both in the institutes of TIMOUR, and AKBER. In the former however landed property is as certainly avowed, in opposition to the maxim, that the sovereign, in the states of Asia, is the sole proprietor of the soil. The following extract proves this. "Waste lands of which there is no owner, shall be brought into cultivation by

Toorenmul employed by Akber to arrange the revenue of his Empire.

Transactions of this officer in Bengal.

Toorenmul was the person commissioned by Akber to arrange the revenue of his empire; and his transactions in Bengal, where he resided two years, from what I can learn, were regulated by this principle. He collected the accounts of the canoongoes; and in some places ascertained their accuracy, by local enquiries, and by measuring the land. From these materials he compiled the *Tukseem*; or account exhibiting the constituent portions of the rent of each village, district, and principality: and the aggregate formed the *Toomar*, or rent roll, of the soobah. At what proportion of the gross revenue he estimated the sovereign's share, I know not. One account in my possession, of unknown authority, states that he regulated it, according to the situation of the land, and quality of the soil, by the labour and expense attending the cultivation of it, in different degrees of proportion; from one half, to an eighth of the estimated gross revenue. This account is at least probable. But he left with the zemindars the management of their lands; and concluded a settlement of the revenue with them; assigning to them a portion of the land, or its produce, for their immediate use and subsistence, under the denomination of *Nankar*."*

Uncertain at what proportion of the gross produce he estimated the sovereign's share.

Settlement form by him with the Zemindars; and nankar alligend.

"the khalsa or exchequer; and if there should be an owner, and he be distressed, the due "means of holding possession shall be furnished to him, that he may cultivate his own lands." The same conclusion is inferrible from other passages. With respect to Bengal, there is reason to believe that the principle was never literally and strictly applied in practise. No traces of it can now be found in any part of what constitutes the province of Bengal, except in Purnea; and although Toorenmul may have formed his settlement upon an estimated division of the produce, the crop was not actually portioned out between the *sovereign and* husbandman. This supposition is supported by the following quotation from *the Ayeen Akbery*. "The subjects (of this country) are very obedient to *Government; and pay their* "annual rents in eight months by instalments; themselves *bringing mohurs* and rupees to "the places appointed for the receipt of the Revenues; *it not being* customary in the Soobah "for the Government and husbandman to *divide the crop*. Grain is always cheap; and "the produce of the lands is determined by *Nusk*, or estimate. His Majesty has had the "goodness to confirm these customs." This of itself is a modification of the principle in practice. In fact I do not conceive it possible for a Government, literally speaking, to divide the produce of the soil with the peasantry, to the extinction of all intermediate classes of subjects; although it may be attempted. In asserting that the rents of the soil belong to the sovereign, it is evident that nothing more can be meant by it, than that he has a right to such proportion thereof as he may chuse to appropriate for himself. I cannot discover any authority, either in the institutes of Timur, or Akber, or anywhere else, in support of Mr. Grant's assertion, that this proportion was fixed at one-fourth. The rate in the authorities referred is various; but generally one-third. This indeed might be reduced, by allowing for charges, to a fourth; but the husbandmen, in that case, enjoyed two-thirds only. A firman of Aurungzeb determines that the sovereign's share of the produce shall never exceed one half; and in Behar that proportion is at this day taken by Government. Where such a principle prevails, it is the interest of Government to give stability to property, by an avowed limitation of its demands.

Second note added to the minute.

* "This account of Toorenmul's proceedings is collected from the best information which I can procure. I have only one written authority for it, and the name of the author is unknown. It is generally supposed that Toorenmul fixed the rent of each ryot, and that this rule is now known under the term of *Assul*, or original rate; in contradistinction to the taxes, subsequently superadded. His residence in Bengal was too short for so extensive and laborious an operation; but he may have prescribed the rules at which the rents of the ryots should be fixed; and left the execution of them to others; or to the zemindars. Or we may suppose that he adopted an old existing rate; and this I deem probable. Neither is it certain that Toorenmul first established the allowance of Nankar. Mr. Grant, in his Analysis, asserts that the amount of real estates appropriated under this title for the family subsistence of the crories, zemindars, or collectors of the public rents appears to have been originally settled, for the list entire of such offices throughout Bengal, at three lac, twenty six thousand, two hundred and fifty rupees. Whether this existed before Akber's

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"The principle of this operation does not, in my opinion, destroy the right of property in the soil; although it greatly reduces the interest of the proprietors in it; for supposing the zemindar bound to collect the rents by the same rules of proportion on which his own rental was estimated, he could legally derive no emoluments beyond the subsistence allowed him. In that case, he could only benefit from those hidden sources, which the officers of Government were unable to explore; from improved cultivation, which remained undiscovered; or from the fears or liberality of the peasantry. These, in fact, were resources which the severest administrations have never been able to appropriate entirely; and hence the zemindary tenure, under the application of a principle of finance, which apparently rendered it of little worth to the possessor, became valuable. It was transmitted by inheritance; and the ryots looked up to their zemindars as their hereditary patrons and governors; and as proprietors of the land within their jurisdiction; and these were certainly very important privileges. The natural consequences of such a system are obvious: frequent investigations of the land, and its produce; occasional remission on the rent roll; and concealment on the part of the zemindars. Under an ignorant, or weak administration, a decline in the revenue was unavoidable. An active, able, and well informed Nazim would attempt the recovery of the defalcation. His avarice, or his exigencies, will equally dictate the application of the fundamental principle, for his own emolument or that of his sovereign. In the commencement of AKBER'S reign, and probably before it, the settlement was annually made; but motives of policy, humanity, and justice, induced him to form it for a period of ten years; and in his time, we are by the Ayeen Akbery informed, the zemindars of Bengal were numerous, rich, and powerful."*

How far operation of principle stated affects the zemindar's right of property in the soil.

What circumstances rendered a zemindarry valuable, under application of a principle which apparently rendered it of little worth.

Consequences of the system stated.

Ten years' settlement formed by AKBER.

Condition of zemindars in Bengal at that time.

"THE settlement of Bengal by TOORENMUL was completed about the year 1582; and appears to have subsisted, with little variation, for a period of about seventy six years, until the year 1658, near the close of SULTAN SUJAH'S Viceroyalty. During this interval, a very small proportion of the revenues of Bengal were remitted to Delhi. They were applied to the discharge of the public expenses of the province, for which they were fully adequate; and no general attempt appears to have been made to enhance the assessment of TOORENMUL, by new inquisitions into the produce of the lands. The addition imposed by SULTAN SUJAH, the result perhaps of such an enquiry partially undertaken, was moderate. JAFEER KHAN, who was appointed Dewan of Bengal by AURUNGZEB, and afterwards *Nazim* by FURUKSEER, in 1713, prosecuted his enquiries into the finances of the country with a rigour before unknown. He deputed his own agents to scrutinize the value of the lands; and to raise the rents of them to the highest possible standard, by collecting for the Government all that the ryots, or peasantry, paid to the zemindars; to whom he left their established

TOORENMUL'S settlement of Bengal, how long in force.

Addition by SULTAN SUJA.

Proceedings of JAFEER KHAN.

reign, or not, I have not been able to ascertain. By a firman of the Emperor AURUNGEB, directing the aumils, or officers of Government, to ascertain the rules and regulations established by TOORENMUL, it would appear they were then nearly obsolete, or forgotten."

* See account of *the ten years' settlement* in Trans. of Ay. Akb. Vol. 2, p. 365. See also History of the *Soobah of Bengal*, in Vol. 2.

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subsistence of *Nankar*.* He did not however annul their right of inheritance; and that he considered the zemindars to have a property in the soil, a striking proof will be exhibited in the course of these remarks. From the death of JAFEER KHAN, to the present time, the claims of the zemindars to a property in the soil, and to succeed by inheritance, are supported by usage and fact. A minute history of this period would exhibit collusion, and concealment on their parts, opposed to the vexatious impositions, and demands of their rulers. It is the nature of an arbitrary government to produce such effects; and where discretion becomes the measure of exaction, the concealment of property forms the only barrier against it. We ought not to forget, that twenty five years of this period have elapsed under the administration of the English; who adopted, and have constantly admitted, an opinion, that the zemindars are hereditary proprietors of the soil."

From death of JAFEER KHAN to present time claims of zemindars supported by usage and fact.

Third note added to the minute.

* "It is generally supposed that variable imposts were first introduced under the authority of JAFEER KHAN. He may have been the first nazim who gave his avowed sanction to them; but they had, from whatever authority, taken place before his time, and probably soon after the settlement of TOORENMUL. In proof of this the following account, taken from the records of the canoongoes, is produced; and many others, if necessary, might also be brought forward.

Toomar Jumma, including the *Maljebat*, or revenues of the land, and *Sayer jebat*, or variable articles, of the pergunnah Akber Shahy, sircar Oulumber. Bengal year 1098; or A. D. 1691.

Mozahs or Villages, ...				135	5	10					
Mehals, ...				15	0	0					
				150	5	10					
Jumma, or Assessment,										15,507	8 9
Hubboobat, or taxes, viz.											
Damee, per cent.	2	8	0				414	6	2		
Fotahdaree, ...	1	9	0				258	15	11		
Deedaree, ...	1	4	0				207	2	15		
Per cent.	5	5	0				880	8	8		
Tukkee, per cent.	1	0	0	165	11	14					
Behai kaghuz, (price of paper,)	0	1	12	16	9	2					
	1	1	12				182	4	16	1062	13 4
						Total,				16,570	5 13
Ferah; or additional taxes, calculated on the above total.											
Kussoor, per cent.	15	0	0	2,485	10	5					
Fotahdaree, ...	0	8	0	97	4	17					
Howah, ...	1	9	0	304	1	5					
	17	1	0				2,887	0	7		
Mehmany,							48	10	0		
Total Hubboob, or taxes,										3,998	13 11
Total Jumma,										19,506	6 0

The taxes, by this account, are near 27 per cent. on the assul, or original rate; and the additional imposts are calculated on the consolidated total of the assul and first article of taxation. But long before the date of this account additional taxes upon the Toomar Jumma of TOORENMUL had taken place. In an account called a *Dutsoor ul Amul*, or rule of practice, kept by the canoongoes for the Bengal year 1072, or A. D. 1665, the following imposts are particularized.

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Position lately controverted on appeal to sunnuds of zemindars.

"THIS position has lately been controverted, and has been declared unconstitutional, and inconsistent with the terms of the *sunnud*, or grant; which has been pronounced the sole ground of rights, and privileges of zemindars. The arguments by which this objection is supported may be reduced to the following terms.

Arguments against propietory rights of zemindars.

That the constitution of the Moghul Empire, acting upon a principle of dividing the gross produce of the soil with the peasantry, annihilates the idea of a tenure conveying property in it, and devolving by inheritance; that the existence of the sunnud proves it essential for the investiture of a zemindar; that a zemindarry is expressly called a *Service* in the sunnud, the terms of which, assign duties to be performed, but convey no property; that an acknowledgment was constantly paid to the sovereign, previous to a zemindar's investiture; and lastly, that security for the personal appearance of the zemindar was demanded and taken, previous to his investiture; which would have been an unnecessary precaution, if the lands were considered as his property.

Answer in support of zemindary rights.

In answer to these arguments the following observations occur. That although the avowed principle of the Moghul constitution limits the value of landed property, and makes it dependent on the equity and humanity of the sovereign; it is not incompatible with its existence, and goes no further than to establish the right of the state to a proportion of the rents of all land. That the inheritable quality of the zemindary tenure is ascertained by the laws of usage and prescription; which in all countries are admitted as legal and indefeasible, where they are derived from any principle of natural right; or are conformable to right reason. That the zemindary sunnuds were never conferred at discretion, or upon aliens, to the prejudice of the heir by kindred; and of course confirmed existing rights; but did not create them; and that in fact the principal zemindars only applied for sunnuds, and received them. That the inferior landholders succeeded according to their own laws of inheritance by right; and of course without any sunnud. That the term *service*, in the sunnud, can prove nothing to the prejudice of the zemindars, whilst it can be demonstrated that the tenure was hereditable. Property may depend upon services; or service, in the course of time, by usage, be converted into property and inheritance. That the acknowledgment, paid by the incumbent on investiture, is rather a proof of this, than an argument against the right of the zemindars; and if it may not be deemed an exaction, ought to be in the light of a consideration for the renewal of an estate. That no such consideration was paid by a *Crorie*, or *Aumil*; who were both collectors of the public revenues, but did not succeed by inheritance;

	Rs.	As.	G.	C.
Neej Kussoon, per 100 Rs.	4	14	10	2
Fotahdaree	1	9	8	0
Howah	2	4	16	1
Canoongoe's Tukke	1	0	3	1
Price of Paper...	0	1	12	0
Total per Cent. ...	9	14	10	0

During the vigour of the Mahomedan Government, the accounts of the mofussil canoongoes were annually transmitted to the Dewan of the province; and he must have known these variations from the settlement of TOORENMUL. I am by no means convinced that even that settlement was not composed of an aggregate, including imposts on an original standard. If however it were not so, and the *assul* alone furnished the revenues of the province, these additional imposts must have supplied a revenue for the zemindars, and officers employed in the collections; and it is probable that there were others not inserted in the public records; and that the Government either did not know them, or what is more likely, connived at them."

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and this circumstance marks a strong distinction between the zemindary tenure, and a common office. That in a country subject to frequent disturbances and revolutions, in which the zemindars as often took part against the established Government, as for it, the propriety, as well as necessity of a personal obligation, by which one subject became bound for the attendance and good behaviour of another, is obvious; without authorizing an inference to the prejudice of zemindary property. The period assigned in the grant for the duration of the tenure is unlimited; and the true conclusion, which this silence admits, is, that the tenure is good as long as the conditions in the grant are observed.

NANKAR to which a zemindar is entitled, by terms of his sunnud.

By the terms of the grant, a zemindar is entitled to an established provision, under the name of *Nankar*, included under the head of *Muzkoorut*, after completing his annual agreements for the revenue. There is no proportion between the amount of it, and that of the pecuniary acknowledgment paid for his investiture. It was not sufficient for his subsistence; and it was still less a fund for the accumulation of property; nor can the permanent appropriation of the fund itself be reconciled to the idea of a fluctuating office."

Further observations on zemindary tenures.

Zemindars were probably in possession of lands before the Mahomedan conquest; and confirmed by sunnuds, with powers adopted to the new system of finance.

IN addition to the preceding observations, I shall add some conjectures on the zemindary tenure; and its establishment, or confirmation, by sunnud or grant. In AKBER'S time, the zemindars of Bengal were numerous, rich, and powerful. They were not of his creation; and probably existed, with some possible variation in their rights and privileges, before the Mahomedan conquests in Hindoostan. From this circumstance, as well as other collateral considerations, there is reason to suppose, that the new invaders, who claimed the revenues of the country, from motives of policy and humanity, employed the ancient possessors of the land as their agents for the collection of the taxes of the state, superadding the jurisdiction exercised by the collectors of revenue in their own system of finance.*

Fourth note to the minute.

* "The following is a list of the officers mentioned in the Ayeen Akbery, as employed in the government of the country, and collection of the revenues.

First. The *Sepahsillar*, or Viceroy.

Second The *Foujdar*, for keeping the peace and preserving the police of the country.

Third. The *Meer Adul*, and *Casy*, for the administration of justice.

Fourth. The *Cutwal*, or head constable.

Fifth. The *Amilguzar*, or collector of the revenues. Under him are the *Karkom*, *Mocuddums*, and *Putwarries*, accountants; all of whom are employed in keeping accounts of the produce of the soil. Also the *Tepukchy*, or accountant for the treasury; and the treasurer.

Sixth. The *Canoongoes*; whose duty it was to keep minute accounts of the land, its produce, its revenues, the rates of assessment, variations in it, alienations and annexations of land; and in short of every thing relating to the revenues, the land, and its produce. See translation of *Ayeen Akbery*, Vol. 1, pages 358 to 387, for a description of the functions of the officers specified.

This list is incomplete. It is remarkable that the zemindar, who in AKBER'S time were numerous, rich, and powerful, and had so much concern in the revenues, are not mentioned in the list of officers. In the original *Ayeen Akbery* they are frequently called *Boomee*. This is either a Persian word implying *possessing the soil*, or earth; or a corruption of the Hinduvee term *Bhoomis*, or *Bhoomik*, which may be interpreted *Lord of the soil*, or earth. But whatever may be the origin of the word, *Boomee* and *Zemindar*, are the same."

It may be added, on the subject of the above note, that in the passage of the *Ayeen Akbery* translated by Mr. GLADWIN "Whenever a zemindar, or a collector of the royal or jageer land, is disobedient," (Vol. 1, p. 372, Cal. Edition,) the term *Busurgur*, (a Persian word, denoting generally a landholder, or husbandman) is used, instead of *semindar*, in two copies of the original, which have been examined; and that *Amilguzar* is the officer, designated in the English version "collector." J. H. H[arington].

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That for this purpose they confirmed the former proprietors, by sunnuds or grants, conferring services, or offices, of an inheritable and permanent tenure. That hence the zemindars, if they did not originally possess, acquired in the course of time, a property in the soil; and the rights annexed thereto, of disposing of it by sale, gift, and mortgage; subject however, under any mode of alienation, to the sovereign's claims for rent. And that for the purpose of securing the revenues from fraudulent or concealed alienation, as well as the increase arising from improvement, a numerous body of inferior officers was appointed, to keep accounts of the land, and its productions; as well as a record of such events as affected the revenues. That although the zemindars succeeded according to the common course of inheritance, agreeably to their own laws, some form, declaratory of the succession of the new incumbent, was necessary for the information of the officers of the state, and ryots; as well as for the security of the new zemindar, whose name was, upon his accession, enrolled in the public registers. The principal zemindars, who enjoyed extensive jurisdiction, and were admitted into the presence of their sovereign, or his viceroy, petitioned for and obtained sunnuds, not only as confirmations of their rights; but as an honorable distinction; and these they paid for, while the inferior zemindars were contented with a less formal and expensive acknowledgment of their rights.* Formerly the zemindars were bound to take care of the roads and bridges; and whilst the amount of their rents was permanent, and the profits arising from the lands left to them, they had an interest in fulfilling the dictates of their duty. Latterly, these functions have been neglected; and the suspension may be dated from the inquisitorial researches of JAFEER KHAN. The preservation of the internal peace of their districts, and the apprehension of thieves, murderers, and other violators of the laws, were amongst the assigned duties of the zemindars. They were also obliged to attend and assist their sovereign, for opposing invasion, and suppressing rebellion: but it was not unusual to grant them a remission in their rents, equivalent to the expences incurred by them, in the discharge of these services. These functions

Principle zemindars only applied for and obtained sunnuds.

Zemindars formerly bound to take care of roads and bridges.

Further duties assined to zemindars in preserving the peace, &c.

Fifth note added to the minute.

* "I have not been able to trace any account of the zemindary sunnud to the reign of AKBER. The Board of Revenue have indeed quoted the form of a zemindary sunnud as in use in AKBER's reign, but the authority is doubtful. The AYEEN AKBERY contains a chapter on grants, which does not include the zemindary sunnud. Many other suppositions might be formed on the origin of these grants, if it were necessary; but as it is an indisputable fact that the zemindary tenure is hereditary, I deem all enquiries into its origin more curious than useful. Amongst a variety of zemindaries, to which the present possessors have succeeded without any sunnud, the following may be quoted; which are all held in the names of the former proprietors deceased before the Company acquired the dewanny. The two divisions of Mahomed Ameenpore held in the names of MOKOND and RAMKISHEN.

The two divisions of Lushkerpore, held in the names of NERENDERNARAIN and MODENARAIN.

Kankjole, held in the name of ABADULLA.
Pergunah Muldewar, held in the name of KISHENNARAIN.
Pergunah Chunderdeep, in the name of OODENARAIN.
Homnabad, held in the names of REHMUT GHASER and MANOWER GHASEE.
Edelpore, in the name of RAMBULLUB.
Kismut Pergunah Hougla, in the name of LUTCHMYNARAIN.
Pergunah Atteah, in the names of KHODA NEWAZ, NUBBEE NEWAZ, and SHAH NEWAZ.
Pergunah Khergong, in the names of DEBDUL and SHAM SUNDER.
Pergunah Mehlind, in the name of RAJBULLUB.

Feudal system conformable, in many instances, to that of property in Hindoostan.

may be reconciled to the dependent state of property under the feudal system; which in many instances appears conformable to that of property in Hindoostan. The expences attending the performance of them could never be discharged from the allowances made to the zemindars under the general term of *Muzcoorat*; but must have been supplied from other sources of emolument. With respect to the jurisdiction exercised by the zemindars, it was very limited. I cannot trace any delegation of power for the trial of delinquents, and the infliction of punishment upon them. If this was ever exercised, it must be either considered as an encroachment on the Royal prerogative; or to have existed by sufferance. For the enforcing the payment of the rents, they certainly, if practise be deemed authority, were allowed a power of coercion which has sometimes been exercised with a cruelty disgraceful to humanity."

What jurisdiction was exercised by zemindars.

"THE preceding explanation places the zemindars in a double point of view as hereditary possessors of the soil; and as the servants of the state. Whether the functions of the latter designation are inherent in the hereditary tenure, or not, appears to me immaterial. Long before the establishment of the Company's authority in India they were united; and were exercised by the agents of the Company, when they held the dependent proprietorships of two small talooks. But though the tenure was hereditary, it was nevertheless conditional; and a zemindar was liable to dispossession, either for a failure in the payment of his rents, or for delinquency. The rigour, with which this penalty was enforced, depended greatly on the discretion of the supreme authority. If the arrears of rent were occasioned by a severe public calamity, they were excused; if from a cause of temporary operation, they were added to the settlement of the ensuing year. Sometimes a superintendent was appointed; or the lands were assigned for a period to the management of another; or perhaps the tenure was given to a new possessor. In the case of delinquency, the penalty was proportioned to the fault; of which the ruler was the judge. Rebellion, or avowed resistance to the orders of Government, was usually punished by a total dispossession. The perpetration of murders or robberies, or a proved connivance at them merited and obtained the same punishment. To remedy the evils arising from the incapacity of a zemindar, and secure the rents of the state, an officer was often nominated to the charge of the lands. In this case, the zemindars in Bengal, as far as I can learn, still received *Nankar*; and in Behar, *Malikana*. I shall conclude these observations on the nature of the rights, privileges, jurisdictions, and services, enjoyed, exercised, or performed, by the zemindars, with a remark, that by the Mahomedan laws, the principle which gives the sovereign a right to the produce of the soil, whilst it leaves the property in it to his subjects, is clearly and explicitly avowed; and that if the Moghul Empire was, in matters of finance, regulated by an opposite principle, the system was contrary to that religion, which the Emperors of Hindoostan professed and maintained."

Zemindars considered in two points of view; 1st, as hereditary possessors of the land; 2dly, as servants of the state.

Zemindary tenure conditional, though hereditary.

How far the penalty of dispossession was enforced.

Officer nominated to charge of lands when the zemindar was incapable of managing them.

Mahomedan Law clearly recognizes the principle which entitles the sovereign to a portion of the produce of the soil, whilst it leaves the property in it to his subject.

"IN addition to the argument derived from the sunnud, against the prescriptive rights of the zemindars, the grant of lands conferred by *Altumgha*

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Argument against zemindary right of property from grants of altumgha.

has been urged as a decisive proof, beyond controversy, that the property in land is exclusively vested in the Crown; and that the Emperors, so far from considering the zemindars as possessing any hereditable property in the soil, disposed of it in perpetuity to others. It is certain that lands under this tenure, exempt from all claims of rent, and descending by inheritance, are possessed to a very considerable amount in the Behar Province. But there is one observation, and that very important; that all persons holding grants of land under this denomination, or of jageers, pay to the zemindars a tenth of the gross produce, or leave with them an equivalent to that amount in land, under the very expressive term of *Malikana*; which may be rendered *the right of proprietorship*. When it is considered that the altumgha grant has no reserve, or limitation; and that the persons who acquired by it the possession of land in perpetuity, had generally very considerable interest at court; it may be reasonably supposed, that they would not have relinquished any part of their sovereign's donation, except in compliance with an acknowledged right; whether derived from regal authority or prescription. This fact exhibits a remarkable difference between the situation of the zemindars in Behar and Bengal. In the former province, they possess and claim a right to malikana, whether they have charge of the collections or not. In Bengal, they have nankar only, which does not in the aggregate exceed one per cent on the revenues. There are many other distinctions, of which I shall notice a few only. In Behar, the zemindar, when in charge of the collections, or the aumil who stands in his place on the part of Government, divides the produce of the lands with the cultivators in stated proportions. In Bengal the settlement is made with the ryot, upon a standard called the *Assul*, or original rate; with an accumulation of the taxes successively imposed. In Behar, the extent of zemindary jurisdictions, compared with many of those in Bengal, is very limited; and though the zemindary property, in the former province, seems more explicitly avowed and confirmed, yet the zemindars themselves have been more depressed and reduced. This is accounted for, by the different systems of management adopted in the two soobahs; and by the numerous donations of altumghas, jageers, and other rent-free lands in Behar. Yet it is too remarkable to be unnoticed, that notwithstanding the frequent transfers of the land by these grants, the right of the zemindars to malikana remains inviolate, under every change. Most of the considerable zemindars in Bengal may be traced to an origin within the last century and a half. The extent of their jurisdictions has been considerably augmented during the time of JAFEER KHAN, and since, by purchases from the original proprietors; by acquisitions in default of legal heirs; or in consequence of the confiscation of the lands of other zemindars. Instances are even related, in which zemindaries have been forced upon the incumbents."

Malikana left to zemindars in such cases.

Inference of acknowledged right in such cases.

Difference between zemindars in Behar and Bengal; in receipt of malikana and nankar.

And in division of crop, or adjustment of rent with ryot.

Further notice of zemindarry tenures in Behar, and situation of zemindars.

Origin of most of the considerable zemindars in Bengal.

"I SHALL be happy if these remarks should be deemed to have elucidated the principle of the Moghul system of finance; and to have proved the inheritance, and property, of the zemindary tenure, to be compatible with it. Every allowance must be made for the difficulties attending researches of this nature, under the practice of an

Authorities is proof of established principle of Moghul finance, as practised in Hindostan.

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arbitrary form of Government, and with respect to a country subject to frequent insurrections and revolutions. Still however lest more positive proofs should be required, I have annexed authorities, deduced from established practise, and from the ordinances of the Emperors AURUNGEB, and FURUKSEER, and the example of JAFEER KHAN, the Nazim of this country. These will, I trust, elucidate the preceding arguments; and prove what I understand to be the established principle of Moghul finance as practised in Hindoostan, that *the rents belong to the Sovereign, and the land to the zemindar.* The former administrations in this country both wisely and justly consulted the natives upon the rights of the zemindars; and so far from wishing to exclude their opinions, the first principles of equity require that the zemindars should themselves be admitted to plead their own cause. At least, no judgment should be pronounced against them, until they have been heard in support of their real or presumed privileges. In a country, which until our time, has been ruled by despotism, where the relation between the Sovereign and subject is that of lord and slave, where the subjects are seldom allowed to think for themselves, and are often obliged to resign their reason and natural feelings to their ruler's will, it is not surprising that the natives should find it difficult to reconcile the lofty ideas imposed upon them by despotic power, with any original rights belonging to themselves. But in an enquiry of this kind, I conceive it both justice and policy to appeal to them; and I have accordingly proposed a series of questions, respecting the zemindary tenure and its rights, to those who, from their situation or knowledge, either possess or have the means of acquiring information. Their sentiments will be found to agree generally with those which I have maintained. They know, at least, what has been left to them, from whatever source it was derived. This they claim; and thus far their opinions will be found consistent and well informed."

Equity required that the zemindars should be allowed to plead their own wrights and privileges.

Difficulty of reconciling power and right is despotic states.

Questions put to informed natives, respecting zemindary tenure, and rights, and their answers.

"THE question of policy now remains to be discussed, and this I shall answer by extracting from BERNIER the description of the real situation of the land and people, under a form of Government, where the sovereign was supposed to have declared himself the proprietor of all the lands. *The Peasant reasons thus*—"Why should I toil so much for a tyrant, that may "come to-morrow to take all away from me, or at least all the best of what "I have; and not leave, if the fancy taketh him, so much as to sustain my "life even very poorly? And the TIMARIOT, the Governor, and the farmer, will "reason thus with himself. Why should I bestow money or take pains of "bettering or maintaining this land, since I must expect every hour to have "it taken from me, or exchanged for another? I labour neither for myself, nor "for my children; and that place, which I have this year, I may perhaps "have no more the next. Let us draw from it what we can, whilst we "possess it; though the peasant should break or starve; though the land "should become a desert, when I am gone. And for this very reason it is, "that we see those vast estates in Asia go so wretched and palpably to ruin. "Thence it is that, throughout those parts, we see almost no other towns but "those made up of earth and dust; nothing but ruined or deserted towns and "villages; or such as are going to ruin. In conclusion, to be short, I say that "the taking away this propriety of lands amongst private men, would be "infallibly to introduce, at the same time, tyranny, slavery, injustice, beggary, "barbarism, desolation; and to open a highway for the ruin and destruction of "mankind, and even of Kings and states; and that, on the contrary, this

Question of policy. Extract from BERNIER.

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"*Meum* and *Tuum*, accompanied with the hopes that every one shall keep "what he works and labours for, for himself and his children, as his own, is the "foundation of whatever is regular and good in the world."* To this reasoning and description, founded on true principles and just observations, I shall add one remark. If a Government which judged arbitrarily, and punished summarily, could not correct the evils resulting from the discretional exercise of authority; still less will it be in the power of an administration acting upon fixed laws and milder principles: and the English Government of this country being composed of members in a constant state of fluctuation, the necessity of fixing by law the rights of the people is absolute and indispensable."

Concluding remark on above reasoning, with reference to the British Government in India.

ON THE TALOOKDARY TENURE.

THE word *talookdar* means the holder or possessor of a dependency. The tenures held by persons under this description are dispersed over the whole country, and too various to be minutely ascertained. The principal distinction in the rights of talookdars arises from the privilege which many possess of paying their rents immediately at the Khalsa, or exchequer, instead of to the zemindars; from whose authority they are wholly exempt; being immediately subordinate to that of the Government. Talookdars of this description differ but little from zemindars; except in the limited extent of territorial jurisdiction. They are all equally bound in the performance of the same services, and the payment of rents. Lately they have, with them, been made subject to an enhancement of their rents; but this I understand to be contrary to more regular practice and usage. These talooks, in general, appear to have been originally portions of zemindaries, sold or given by the zemindars; and to have been separated from their jurisdiction, either with their consent, or by the interest of the talookdars with the governing power. Some may perhaps have been conferred by the special authority of the dewan, or

On the talookdary tenure.

Meaning of the term.

Principal distinction in rights of talookdars.

Talookdars who pay revenue immediately to Government, differ little from zemindars.

General origin of talooks, and how separated from zemindaries.

Sixth note added to the minute.

* "I have quoted the authority of BERNIER, not only because I conceived his description just and his arguments well founded; but to point out his opinion as it stands in opposition to my own. BERNIER resided chiefly at the capital of the empire; and his connections were with the officers of the court. Notwithstanding this and the opportunities of information he may be supposed to have had, I cannot agree with him in the universality of his assertion, that all the lands of the empire, with a few exceptions, which he details, were considered as the property of the crown. He resided in India during those contests which fixed AURUNGZEB upon the throne; when the empire was in a state of confusion, and the licence of individuals was suffered to act uncontrolled. But whatever may have been the case in those places which fell under his immediate observation, I cannot admit it to be generally applicable; although I fully agree with him in the conclusions drawn from his own principles. In one sense the sovereign may, by a fiction, be styled the proprietor of the soil; since he exacts from all lands whatever a proportion of the rents thereof; which proportion is not fixed by any positive law, but discretional: and BERNIER'S assertion may have been founded on this explanation; which though it renders the property of the zemindars very precarious, cannot be affirmed to destroy it. BERNIER'S opinion has been adopted by many other writers. An extract from HARRIS'S voyage, which has already been quoted by a former member of this Government, whose abilities have thrown much light upon the subject, stands in opposition to it; and is as follows. "*Zemin* signifies land, and *semindar* is one "who possesses land; who pays some acknowledgment to the emperor; but who is "notwithstanding the free lord of his inheritance. The Zemindar and jagheerdar both "possess lands: but by very different titles; for the former is a freeholder; and the latter "a tenant at will, by the grant of the emperor. *Dar* signifies a possessor; that is to say, "one who holds or enjoys any thing." HARRIS'S *Voyages* vol. 1, page 695.

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nazim, in default of legal heirs; or in consequence of the dismission of the former talookdars for delinquency. When the separations took place, the rents of the talooks were regulated by the standard of the *Toomar*, with an accumulation of subsequent imposts and charges; and this is a reason assigned for the former established practise, of limiting the talookdary rent to a fixed sum, not admitting of any increase. The talookdars, whose lands have not been separated from the zemindary of which they are portions, pay their rents to the zemindars, by various rules; some at a fixed rate, consisting of the *Toomar* jumma, and an addition for expences; others are assessed according to the variable demands of the Government upon the zemindar, and pay their proportion of all the charges for which he is answerable. In Behar, the talookdars pay according to the produce of their lands; and enjoy the same allowance which the zemindars themselves possess, of ten per cent malikana. Talooks of the latter description have chiefly been acquired by purchase, gift, or on condition of cultivating waste or forest lands; and far exceed the proportion of those separated from the zemindary jurisdiction. Some talookdars are little better than ryots, with a right of perpetual occupancy, whilst they discharge their rents agreeable to the terms of their pottahs, or leases.

By what rules the rents of dependent talookdars are regulated.

It is generally understood, as an universal rule, that talooks ought not to be separated from a zemindary, unless the zemindars should be guilty of oppression or extortion upon the talookdars. The latter are as anxious to obtain the immunity, as the former are strenuous in opposing it; for, exclusive of the diminution of their jurisdiction, they would by this separation lose, what perhaps they have no right to exact, a *rusoom*, or fee, which they generally levy over and above the established rents of the talooks. This, when talookdars are in other respects treated with lenity and justice, is acquiesced in without demur. All talookdars, unless restricted by the terms of the grants under which they hold, have a right to dispose of their lands by sale, gift, or otherwise; still subject to the same dues to which they themselves were liable; and indeed this practise prevails in opposition to the conditions of their pottahs. A zemindar has no power to resume or dispose of the lands of a talookdar.

Rule concerning separation of talooks from zemindaries.

Right of talookdars to dispose of their talooks by false, or gift.

From this explanation it must appear extraordinary that a talookdar, or holder of a dependent jurisdiction, should (as has been asserted) possess a right which is denied to his superior; that of disposing of his lands by sale. In my opinion the acknowledged right of all talookdars, whether paying their revenues to the khalsa, or to the zemindar, to sell their lands, is as strong a proof as can be adduced of the zemindars being invested with the same right; for we cannot, on any principle, admit, that the latter could convey a privilege to others, which they do not themselves possess."

Inferred right of zemindars to dispose of their estates, in the same manner.

HAVING thus detailed what has occurred to me upon the rights and privileges of zemindars and talookdars, I ought to proceed to a discussion of the jageerdars. This however I shall do separately; that the connection of the subject now before me may not be broken. The present dissertation, which has occupied a great portion of useful time, contains a variety of arguments, and documents, both in support of the rights of the zemindars and talookdars, and in opposition to them; and it may not be useless to insert a summary of the whole. On one side it is asserted, that by the principle of the Mogul constitution the property of the soil is absolutely and solely vested in the crown; that a zemindary is an office

Rights of jageerdars reserved for separate discussion.

Summary of arguments in support of and in opposition to, rights of zemindars and talookdars.

Argument against proprietary right of zemindars.

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only, originally conferred under certain conditions expressed in the grant of investiture, which is the sole foundation of the tenure. That the right of the crown to the property of the soil is proved by the alienation of zemindary land in perpetuity under the denomination of altumgha; by the spirit of the rules of Moghul finance, as detailed in the institutes of TIMUR and AKBER, and in the ordinations of the emperors; and by the practise of the provincial delegates to increase the revenues by an appropriation of the whole produce of the soil.

Zemindary right contended for, in opposition. Proofs.

On the other hand, it is contended that the zemindars have by their tenure, however derived, a property in the soil, and the right of disposing of it; subject however, under any disposal or alienation, to the sovereign's claims for rent, In support of this assertion, the universal testimoy of the people, the law of prescription, and the avowed and established right of inheritance of the zemindars, are adduced. These proofs are further strengthened by the ordinances of emperors; and by instances deduced from their conduct, and that of their delegates; by the practise of the Mogul Government, in selling zemindary lands for the discharge of arrears of rent; and by records of sales of the same lands by the proprietors thereof; by the acknowledged privilege of the talookdars to dispose of their lands; and by the avowed right of Malikana enjoyed by the zemindars of Behar.

Proofs.

Authorities against principle that the soil belongs to the sovereign exclusively.

In opposition to the fundamental principle, that the soil belongs to the sovereign exclusively, the institutes of TIMUR, the ordinations of AURUNGZEB, and the Mahomedan Laws, are produced. Doubts may perhapas still remain; and it is not surprizing that upon a subject so involved, it may not be possible to produce full conviction. But under such circumstances the most favorable decision to the rights of the people should be adopted. The arguments which would justify a recurrence to, what those who maintain it presume to be, the ancient constitution of the empire; in opposition to the claims and opinions of the people; to the annihilation of all the transfers of zemindary lands by sale, gift, bequest, inheritance and adoption; and to the extinction of the very idea of property in the tenure: ought to be very conclusive.

Under circumstances of a doubtful nature the decision most favourable to the rights of the people should be adopted.

Conclusion, for being content with the principle, which entitle the sovereign to a proportion of the revenues, of all lands not exempted from the public assessment by his sanction.

We may rather content ourselves with the principle, *of the sovereign's right to a proportion of the revenues of all lands not alienated by his sanction from the rental of Government*; a principle which, when considered, will be found to reduce the property to little more than a mere name; and to render it dependent on the equity and moderation of the governing power. Instead of lowering its value still more, we should endeavour to improve it by regulations, limiting the demands of Government to a precise amount; and by such provisions, as will leave to its subjects a competence, which due care and economy may convert into affluence. To this object my attention has long been directed. But it involves a detail of so minute and intricate a nature, that my success has not been in proportion to the labours with which it has been prosecuted. The difficulties arising from want of information, as well as from misinformation, are infinite; but I shall not be induced by them to relax in my endeavours; which I trust will at least be useful, if they should not be attended with all the success I myself could wish. I shall not in this place anticipate the subject; but conclude with a declaration, that having endeavoured to fulfil the wishes of the Court of Directors, in ascertaining the rights of Government and its subjects, I shall hereafter submit to the Board my opinion, in what

Suggestion of regulations to improve the value of landed property.

Difficulties experienced in forming such regulations.

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But future opinion will be submitted, in what manner the principles stated can be best applied in practise for the advantage of Government and its subjects.

manner the principles which I have professed can be best applied in practise for the advantage of both; and in the mean time adopt them for my own guidance, as far as possible, in the ordinary course of administration. With more leisure I might have been able to have given this paper a better arrangement; and to have produced other documents which might have thrown further light upon the subject; but the labours of study and research are ill compatible with the duties of official detail; and this observation must apologize for want of method or deficiencies in these remarks."*

* The original minute bears the signature of J. SHORE.

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